Manitoba Finance

Supplementary Information for Legislative Review

2003-2004 Departmental Expenditure Estimates

Manitoba

103-07302/

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION FOR LEGISLATIVE REVIEW

2003-2004 EXPENDITURE ESTIMATES

PREFACE

This document has been produced by the Department of Finance and is intended to provide additional background information on the department which should complement the information contained in the 2003 Manitoba Estimates of Expenditure for the fiscal year ending March 31, 2004.

The contents of this supplement are organized into six parts. The first part provides an overview of the Department of Finance's 2003-2004 estimates of expenditure. The second part provides program and financial information including details of staffing requirements and expenditures. The information in part two is organized on the basis of existing main appropriations for easy cross-reference to the 2003 Manitoba Estimates of Expenditure. Part three provides historical information while part four provides information related to the Department's Capital Investment. Part five is an overview of Special Operating Agencies: Vital Statistics Agency, Manitoba Securities Commission, The Property Registry and Companies Office. Part six provides a standard glossary of terms.

This document has been developed to assist Members of the Legislature in the review of the 2003 Manitoba Estimates of Expenditure. It is hoped that it will provide meaningful additional information and that it will meet the needs of the users of the information. I welcome feedback as to the usefulness of this supplementary information.

Greg Selinger

Honourable Greg Selinger
Minister of Finance

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PART 1

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

Honourable Greg Selinger

DEPUTY MINISTER

J. P. Gannon

BACKGROUND

The Department of Finance was formed in 1969. Prior to that year, the Comptroller-General and the Treasury functioned as two separate departments under The Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and Treasury became the Department of Finance operating under The Financial Administration Act. In 2002, the Department of Consumer and Corporate Affairs became a division under the Department of Finance.

RESPONSIBILITIES

The Minister of Finance is Chair of Treasury Board and, through the department, manages and administers the Consolidated Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the Province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the Provincial accounting and financial reporting systems; and
- fostering business and consumer confidence in the marketplace and administering a regulatory framework that contributes to a competitive Manitoba economy.

The department's programs and services are budgeted under eleven main appropriations: Administration and Finance, Treasury, Comptroller, Taxation, Federal-Provincial Relations and Research, Insurance and Risk Management, Treasury Board Secretariat, Consumer and Corporate Affairs, Amortization and Other Costs Related to Capital Assets, Net Tax Credit Payments and Public Debt (Statutory). Additional information on each of these main appropriations is included in the section entitled Part 2, Program and Financial Information. In addition to these programs and services, information on the department's Capital Investment and Special Operating Agencies are presented in sections entitled Part 4, Capital Investment and Part 5, Special Operating Agencies respectively.

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

	Continuing Consolidation Chapter
The Balanced Budget, Debt Repayment and Taxpayer Protection Act	B 5
The Business Names Registration Act	B 110
The Business Practices Act	B120
The Cemeteries Act	C 30
The Title to Certain Lands Act (R.S.M. 1990, c. 259)	-
The Change of Name Act	C 50
The Charities Endorsement Act	C 60
The Commodity Futures Act	C 152
The Condominium Act	C 170
The Consumer Protection Act	C 200
The Cooperatives Act	C 223
The Corporations Act	C 225
The Corporation Capital Tax Act	C 226
The Credit Unions and Caisses Populaires Act	C 301
The Crown Corporations Public Review and Accountability Act	C 336
The Electronic Commerce and Information Act (Part 5)	E 55
The Embalmers and Funeral Directors Act	E 70
The Energy Rate Stabilization Act	E 115
The Manitoba Evidence Act (Parts II and III)	E 150
The Financial Administration Act	F 55
The Fire Insurance Reserve Fund Act	F 70
The Fiscal Stabilization Fund Act	F 85
The Manitoba Foundation Act	F 155
The Prearranged Funeral Services Act	F 200
The Gasoline Tax Act	G 40
The Health and Post Secondary Education Tax Levy Act	H 24
The Professional Home Economists Act	H 70
The Hospital Capital Financing Authority Act	H 125
The Housing and Renewal Corporation Act [clause 44(k)]	H 160
The Hudson's Bay Company Land Register Act	H 170
The Income Tax Act (except sections 7.5 to 7.10)	I 10
The Insurance Act	I 40
The Insurance Corporations Tax Act	I 50
The Manitoba Investment Pool Authority Act	I 100
The Landlord and Tenant Act	L 70
The Life Leases Act	L 130
The Marriage Act	M 50
The Manitoba Hydro Act	H 190
The Manitoba Investment Pool Authority Act	I 100
The Mining Claim Tax Act	M 165
The Mining Tax Act	M 195
The Mortgage Act (Part III)	M 200
The Mortgage Dealers Act	M 210
The Motive Fuel Tax Act	M 220

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

	Continuing Consolidation Chapter
The Pari-Mutuel Levy Act	P12
The Partnership Act	P 30
The Personal Investigations Act	P 34
The Personal Property Security Act	P 35
The Property Tax and Insulation Assistance Act (Parts I to IV and Part V.1, and section 1 and Part VI as they relate to subjects covered under Parts I to IV and Part V.1)	P 143
The Public Officers Act	P 230
The Public Utilities Board Act	P 280
The Public Sector Compensation Disclosure Act (S.M. 1996, c. 60)	P 265
The Real Estate Brokers Act	R 20
The Real Property Act	R 30
The Registry Act	R 50
The Religious Societies' Lands Act	R 70
The Residential Tenancies Act	R 119
The Retail Sales Tax Act	R 130
The Revenue Act	R 150
The Succession Duty Act (S.M. 1988-89, c. 42)	-
The Securities Act	S 50
The Special Survey Act	S 190
The Suitors' Moneys Act	S 220
The Surveys Act (Part I)	S 240
The Tax Appeals Commission Act	T 3
The Provincial - Municipal Tax Sharing Act	T 5
The Tobacco Tax Act	T 80
The Trade Practices Inquiry Act	T 110
The Vital Statistics Act	V 60

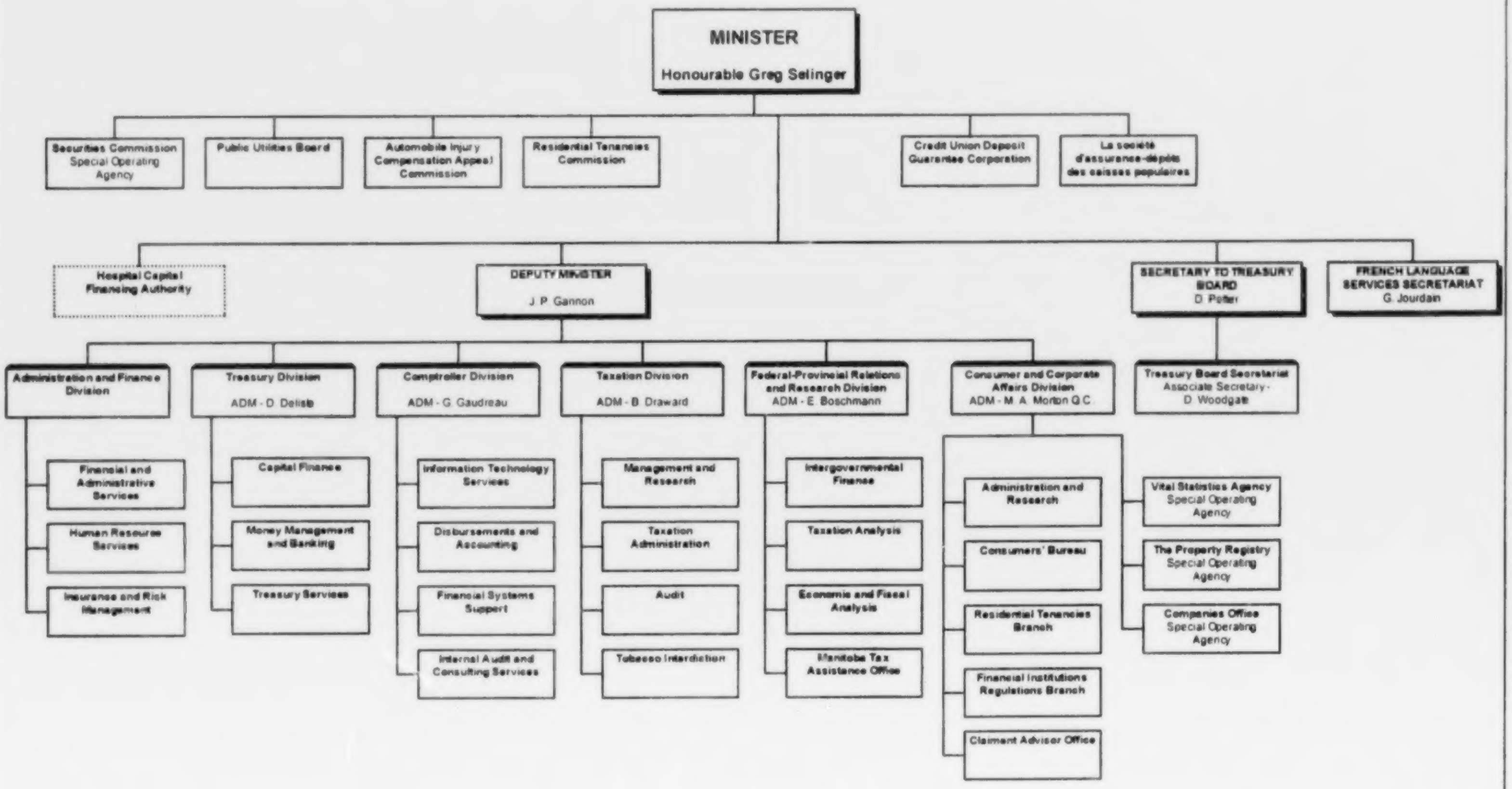
and:

Bedding, Upholstered and Stuffed Articles
Regulation (Manitoba Regulation 333/88R)
under The Public Health Act

Per Schedule "J" Order-in-Council 1/2003 and the Continuing Consolidation of the Statutes of Manitoba

CHART 1

Manitoba Finance
Organization Chart


MINISTER
Honourable Greg Selinger
Securities Commission Special Operating Agency
Public Utilities Board
Automobile Injury Compensation Appeal Commission
Residential Tenancies Commission
Credit Union Deposit Guarantee Corporation
La société d'assurance-dépôts des caisses populaires
Hospital Capital Financing Authority
DEPUTY MINISTER
J. P. Gannon
SECRETARY TO TREASURY BOARD
D. Potter
FRENCH LANGUAGE SERVICES SECRETARIAT
G. Jourdain
Administration and Finance Division
Financial and Administrative Services
Human Resource Services
Insurance and Risk Management
Treasury Division
ADM - D. Delisle
Capital Finance
Money Management and Banking
Treasury Services
Comptroller Division
ADM - G. Gaudreau
Information Technology Services
Disbursements and Accounting
Financial Systems Support
Internal Audit and Consulting Services
Taxation Division
ADM - B. Draward
Management and Research
Taxation Administration
Audit
Tobacco Interdiction
Federal-Provincial Relations and Research Division
ADM - E. Boschmann
Intergovernmental Finance
Taxation Analysis
Economic and Fiscal Analysis
Manitoba Tax Assistance Office
Consumer and Corporate Affairs Division
ADM - M. A. Morton Q.C.
Administration and Research
Consumers' Bureau
Residential Tenancies Branch
Financial Institutions Regulations Branch
Claimant Advisor Office
Vital Statistics Agency Special Operating Agency
The Property Registry Special Operating Agency
Companies Office Special Operating Agency
Treasury Board Secretariat
Associate Secretary - D. Woodgate

2003-2004

SCHEDULE 2

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAIN APPROPRIATION

		Estimates of Expenditure 2003/2004 $(000s)	Change From 2002/2003 %	Estimates of Expenditure 2002/2003 $(000s)*
1.	Administration and Finance	**1,958.5**	3.8	1,885.9
2.	Treasury	**1,675.9**	(0.9)	1,690.6
3.	Comptroller	**6,185.0**	3.9	5,950.1
4.	Taxation	**15,702.7**	1.8	15,422.7
5.	Federal-Provincial Relations and Research	**2,583.5**	7.4	2,404.7
6.	Insurance and Risk Management	**381.7**	2.2	373.4
7.	Treasury Board Secretariat	**5,350.7**	2.4	5,224.1
8.	Consumer and Corporate Affairs	**9,365.9**	5.4	8,889.4
9.	Amortization and Other Costs Related to Capital Assets	**4,110.6**	39.0	2,957.5
10.	Net Tax Credit Payments	**51,102.1**	(4.3)	53,405.0
11.	Public Debt (Statutory)	**331,000.0**	(10.1)	368,310.1
TOTAL APPROPRIATIONS FOR FINANCE		**429,416.6**	(8.0)	466,513.5
CAPITAL INVESTMENT (See Part 4 for details)		**480.0**	(51.0)	980.0

* Reconciliation Statement
$(000s)

Printed Estimates of Expenditure 2002/2003	- Finance	473,048.5
	- Consumer and Corporate Affairs	9,576.2
Transfer of functions from:		
-	Education and Youth	105.3
-	Transportation and Government Services	389.6
Transfer of functions to:		
-	Energy, Science and Technology	(12,493.7)
-	Industry, Trade and Mines	(57.2)
-	Transportation and Government Services	(61.0)
Transfer of functions to:		
-	Energy, Science and Technology	(3,994.2)
Estimates of Expenditure 2002/2003 (Adjusted)		466,513.5

CHART 2

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF EXPENDITURES
BY OPERATING APPROPRIATIONS, NET TAX CREDIT PAYMENTS AND PUBIC DEBT
2003/2004

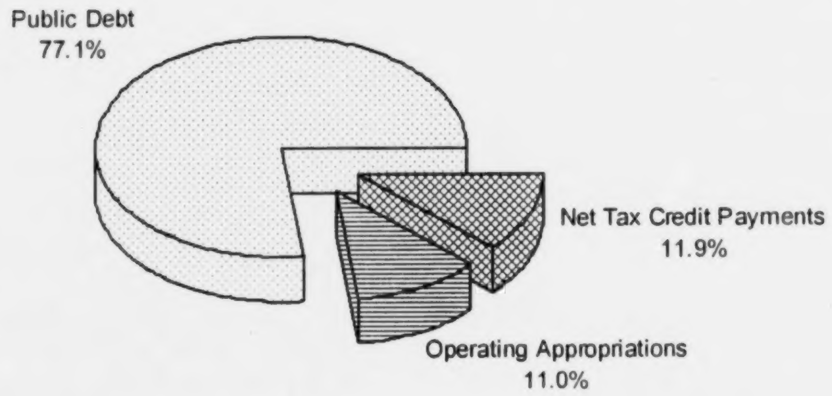
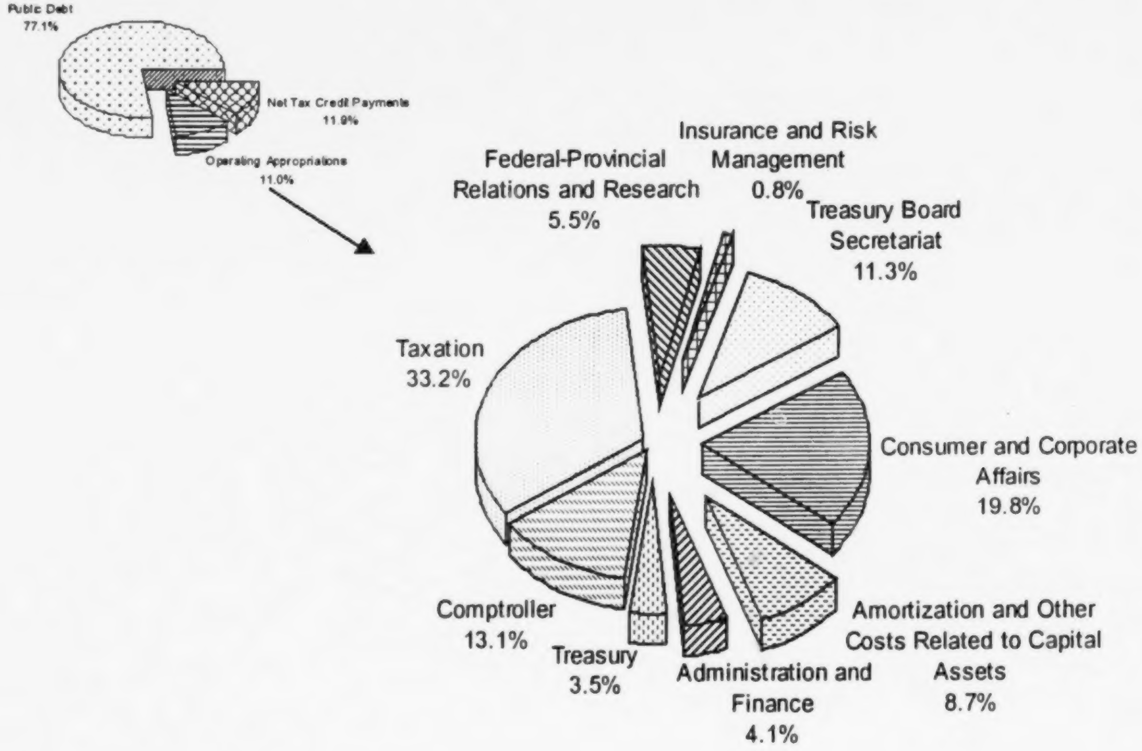


CHART 3

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING APPROPRIATIONS
2003/2004



SCHEDULE 3

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY SALARIES & EMPLOYEE BENEFITS, OTHER EXPENDITURES, AMORTIZATION AND OTHER COSTS RELATED TO CAPITAL ASSETS, NET TAX CREDIT PAYMENTS AND PUBLIC DEBT

ELEMENT	ESTIMATES OF EXPENDITURE 2003/2004 $(000s)		ESTIMATES OF EXPENDITURE 2002/2003 $(000s)	
SALARIES AND EMPLOYEE BENEFITS (Details on Schedules 4 and 5)		**32,383.2**		31,396.9
OTHER EXPENDITURES	**13,922.6**		12,898.9	
(Less: Recoverable from Other Appropriations)	**(3,190.6)**	**10,732.0**	(2,543.6)	10,355.3
GRANTS		**88.7**		88.7
AMORTIZATION AND OTHER COSTS RELATED TO CAPITAL ASSETS		**4,110.6**		2,957.5
TOTAL OPERATING APPROPRIATIONS		**47,314.5**		44,798.4
NET TAX CREDIT PAYMENTS	**230,652.3**		231,244.0	
(Less: Recoverable from Other Appropriations)	**(179,550.2)**	**51,102.1**	(177,839.0)	53,405.0
PUBLIC DEBT (Statutory)		**331,000.0**		368,310.1
TOTAL		**429,416.6**		466,513.5

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2003/2004 $(000's)		ESTIMATES OF EXPENDITURE 2002/2003 $(000's)	
		FTEs	SALARIES	FTEs	SALARIES
7-1	ADMINISTRATION AND FINANCE				
(a)	Minister's Salary	1.00	29.0	1.00	28.4
(b)	Executive Support	7.00	434.6	7.00	418.2
(c)	Financial and Administrative Services	6.00	329.7	6.00	325.7
(e)	French Language Services Secretariat	10.00	302.9	10.00	274.6
(f)	Human Resource Services	9.00	492.6	9.00	497.9
	TOTAL	33.00	1,588.8	33.00	1,544.8
7-2	TREASURY				
(a)	Administration	2.00	108.1	2.00	150.1
(b)	Capital Finance	5.00	295.7	5.00	294.1
(c)	Money Management and Banking	8.00	467.2	8.00	453.1
(d)	Treasury Services	10.00	546.1	10.00	532.0
	TOTAL	25.00	1,417.1	25.00	1,429.3
7-3	COMPTROLLER				
(a)	Comptroller's Office	2.00	146.9	2.00	146.3
(b)	Information Technology Services	6.85	481.5	6.85	331.1
(c)	Disbursements and Accounting	39.00	2,001.2	39.00	1,943.1
(d)	Financial Systems Support	13.00	946.6	13.00	918.2
(e)	Internal Audit and Consulting Services	27.50	1,803.9	27.50	1,739.2
	TOTAL	88.35	5,380.1	88.35	5,077.9
7-4	TAXATION				
(a)	Management and Research	19.50	1,210.2	19.50	1,201.0
(b)	Taxation Administration	74.42	3,162.2	74.42	3,134.4
(c)	Audit	92.00	5,613.4	92.00	5,317.4
(d)	Tobacco Interdiction	10.00	587.4	10.00	582.7
	TOTAL	195.92	10,573.2	195.92	10,235.5

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

APPROP. NO.		DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2003/2004 $(000's) FTEs	ESTIMATES OF EXPENDITURE 2003/2004 $(000's) SALARIES	ESTIMATES OF EXPENDITURE 2002/2003 $(000's) FTEs	ESTIMATES OF EXPENDITURE 2002/2003 $(000's) SALARIES
7-5		FEDERAL-PROVINCIAL RELATIONS AND RESEARCH				
	(a)	Economic and Federal-Provincial Research	21.25	1,476.2	21.25	1,465.1
	(b)	Manitoba Tax Assistance Office	8.00	369.7	8.00	368.2
		TOTAL	29.25	1,845.9	29.25	1,833.3
7-6		INSURANCE AND RISK MANAGEMENT				
	(a)	Insurance and Risk Management	5.20	323.2	5.20	318.9
		TOTAL	5.20	323.2	5.20	318.9
7-7		TREASURY BOARD SECRETARIAT				
	(a)	Treasury Board Secretariat	66.00	4,486.3	66.00	4,382.4
		TOTAL	66.00	4,486.3	66.00	4,382.4
7-8		CONSUMER AND CORPORATE AFFAIRS				
	(a)	Administration and Research	17.78	874.8	17.78	753.3
	(b)	Consumers' Bureau	18.50	921.0	18.50	923.1
	(c)	Residential Tenancies Branch	55.50	2,753.1	56.50	2,780.5
	(d)	Financial Institutions Regulations Branch	11.50	687.3	11.50	697.0
	(e)	Claimant Advisor Office – Automobile Injury Compensation Appeals	4.00	110.9	-	-
	(f)	Automobile Injury Compensation Appeal Commission	6.00	442.1	6.00	435.7
	(g)	Residential Tenancies Commission	4.50	446.6	4.50	448.2
	(h)	Public Utilities Board	7.23	532.8	7.23	537.0
		TOTAL	125.01	6,768.6	122.01	6,574.8
7		TOTAL FOR DEPARTMENT OF FINANCE	567.73	32,383.2	564.73	31,396.9

NOTE: The salary estimate of $32,383.2 in net of $221.9 transferred to the Canada-Manitoba Enabling Vote related to French Language Services Secretariat and with the exception of the Minister's Salary, includes employee benefits as defined in the glossary.

Staff positions are measured as Full Time Equivalents (FTEs).

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

		ESTIMATES OF EXPENDITURE 2003/2004 $(000's)		ESTIMATES OF EXPENDITURE 2002/2003 $(000's)	
APPROP. NO.	DIVISION/BRANCH	FTEs	SALARIES	FTEs	SALARIES
7-1	ADMINISTRATION AND FINANCE				
(a)	Minister's Salary	1.00	29.0	1.00	28.4
(b)	Executive Support	7.00	434.6	7.00	418.2
(c)	Financial and Administrative Services	6.00	329.7	6.00	325.7
(e)	French Language Services Secretariat	10.00	302.9	10.00	274.6
(f)	Human Resource Services	9.00	492.6	9.00	497.9
	TOTAL	33.00	1,588.8	33.00	1,544.8
7-2	TREASURY				
(a)	Administration	2.00	108.1	2.00	150.1
(b)	Capital Finance	5.00	295.7	5.00	294.1
(c)	Money Management and Banking	8.00	467.2	8.00	453.1
(d)	Treasury Services	10.00	546.1	10.00	532.0
	TOTAL	25.00	1,417.1	25.00	1,429.3
7-3	COMPTROLLER				
(a)	Comptroller's Office	2.00	146.9	2.00	146.3
(b)	Information Technology Services	6.85	481.5	6.85	331.1
(c)	Disbursements and Accounting	39.00	2,001.2	39.00	1,943.1
(d)	Financial Systems Support	13.00	946.6	13.00	918.2
(e)	Internal Audit and Consulting Services	27.50	1,803.9	27.50	1,739.2
	TOTAL	88.35	5,380.1	88.35	5,077.9
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(a)	Management and Research	19.50	1,210.2	19.50	1,201.0
(b)	Taxation Administration	74.42	3,162.2	74.42	3,134.4
(c)	Audit	92.00	5,613.4	92.00	5,317.4
(d)	Tobacco Interdiction	10.00	587.4	10.00	582.7
	TOTAL	195.92	10,573.2	195.92	10,235.5

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2003/2004 $(000's)		ESTIMATES OF EXPENDITURE 2002/2003 $(000's)	
		FTEs	SALARIES	FTEs	SALARIES
7-5	FEDERAL-PROVINCIAL RELATIONS AND RESEARCH				
(a)	Economic and Federal-Provincial Research	21.25	1,476.2	21.25	1,465.1
(b)	Manitoba Tax Assistance Office	8.00	369.7	8.00	368.2
	TOTAL	29.25	1,845.9	29.25	1,833.3
7-6	INSURANCE AND RISK MANAGEMENT				
(a)	Insurance and Risk Management	5.20	323.2	5.20	318.9
	TOTAL	5.20	323.2	5.20	318.9
7-7	TREASURY BOARD SECRETARIAT				
(a)	Treasury Board Secretariat	66.00	4,486.3	66.00	4,382.4
	TOTAL	66.00	4,486.3	66.00	4,382.4
7-8	CONSUMER AND CORPORATE AFFAIRS				
(a)	Administration and Research	17.78	874.8	17.78	753.3
(b)	Consumers' Bureau	18.50	921.0	18.50	923.1
(c)	Residential Tenancies Branch	55.50	2,753.1	56.50	2,780.5
(d)	Financial Institutions Regulations Branch	11.50	687.3	11.50	697.0
(e)	Claimant Advisor Office – Automobile Injury Compensation Appeals	4.00	110.9	-	-
(f)	Automobile Injury Compensation Appeal Commission	6.00	442.1	6.00	435.7
(g)	Residential Tenancies Commission	4.50	446.6	4.50	448.2
(h)	Public Utilities Board	7.23	532.8	7.23	537.0
	TOTAL	125.01	6,768.6	122.01	6,574.8
7	TOTAL FOR DEPARTMENT OF FINANCE	567.73	32,383.2	564.73	31,396.9

NOTE: The salary estimate of $32,383.2 in net of $221.9 transferred to the Canada-Manitoba Enabling Vote related to French Language Services Secretariat and with the exception of the Minister's Salary, includes employee benefits as defined in the glossary.

Staff positions are measured as Full Time Equivalents (FTEs).

SCHEDULE 5

DEPARTMENT OF FINANCE
2003/2004 STAFFING AND SALARY SUMMARY
BY POSITION CATEGORY

	MANAGERIAL		PROFESSIONAL/ TECHNICAL		ADMINISTRATIVE SUPPORT		**TOTAL**	
MAIN-APPROPRIATOIN	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)	**FTEs**	**$(000s)**
ADMINISTRATION AND FINANCE	5.00	389.7	13.00	689.2	15.00	562.3	**33.00**	**1,641.2**
TREASURY	4.00	353.1	14.00	691.2	7.00	256.5	**25.00**	**1,300.8**
COMPTROLLER	7.00	552.4	62.85	3,830.2	18.50	640.2	**88.35**	**5,022.8**
TAXATION	7.00	585.6	114.50	6,092.1	74.42	2,879.4	**195.92**	**9,557.1**
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH	5.00	403.8	13.25	847.0	11.00	431.9	**29.25**	**1,682.7**
INSURANCE AND RISK MANAGEMENT	1.00	74.8	3.00	177.7	1.20	40.7	**5.20**	**293.2**
TREASURY BOARD SECRETARIAT	10.00	926.8	41.00	2,677.4	15.00	578.5	**66.00**	**4,182.7**
CONSUMER AND CORPORATE AFFAIRS	16.00	1,299.5	51.50	2,532.4	57.51	2,009.9	**125.01**	**5,841.8**
TOTAL	55.00	4,585.7	313.10	17,537.2	199.63	7,399.4	**567.73**	**29,522.3**

Reconciliation to Schedules 3 and 4 (Salary Costs) :	
Salary Costs per above	29,522.3
Employee Benefits	3,160.2
Other Costs and Benefits	429.6
Staff Turnover	(507.0)
Transferred to the Canada-Manitoba Enabling Vote	(221.9)
Salary Costs per Schedules 3 & 4	32,383.2

CHART 4

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF SALARIES
BY OPERATING APPROPRIATIONS
2003/2004

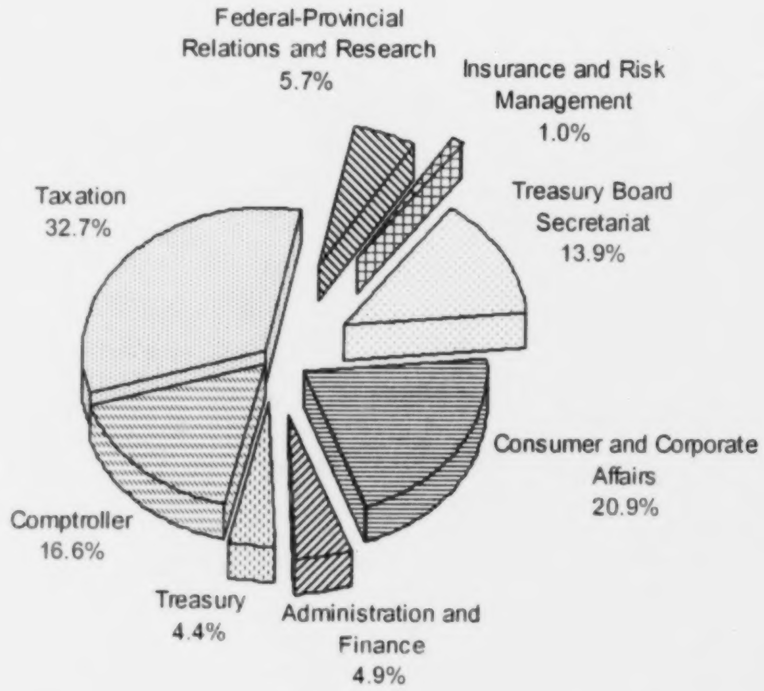
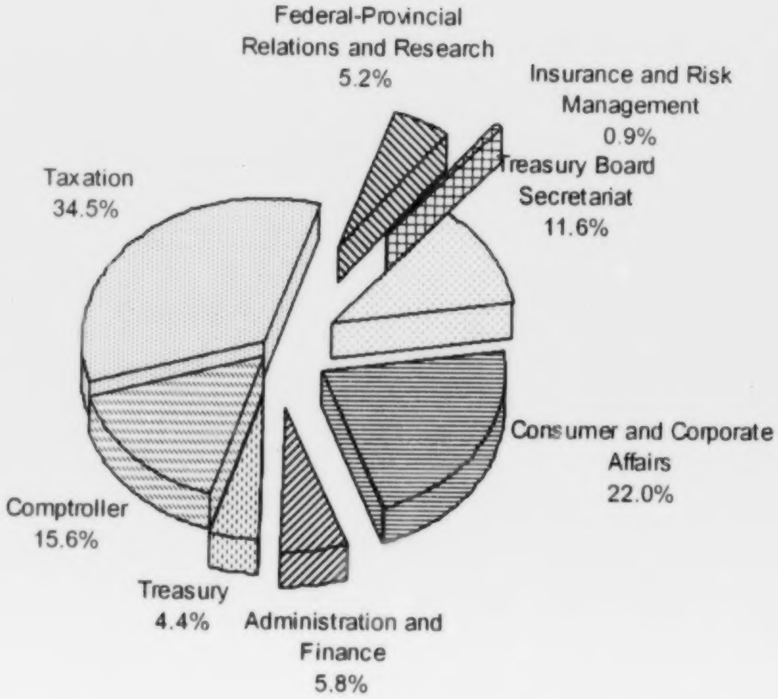


CHART 5

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF STAFF POSITIONS BY OPERATING APPROPRIATIONS
2003/2004



PART 2

PROGRAM AND FINANCIAL INFORMATION

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.1	1.	ADMINISTRATION AND FINANCE	**1,958.5**	1,885.9

- Provides direction, coordination and control of department programs and advises on government fiscal policy.

- Provides financial and administrative support services to the department.

- Provides managers and staff of the department with human resource management programs and services.

- *French Language Services Secretariat:* Provides advice to the government on matters relating to the French Language Services Policy and guidance to government departments and administrative bodies on the implementation of the policy and on the development of government services in the French language.

	(a)	Minister's Salary	**29.0**	28.4
	(b)	Executive Support	**519.3**	503.4
	(c)	Financial and Administrative Services	**399.3**	395.4
	(d)	Tax Appeal Commission	**19.0**	18.8
	(e)	French Language Services Secretariat	**360.0**	301.7
	(f)	Human Resource Services	**631.9**	638.2
			1,958.5	1,885.9

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1a

MINISTER'S SALARY

OBJECTIVES

To provide for the additional compensation to which an individual appointed to the Executive Council is entitled.

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES				
Managerial	**1.00**	**29.0**	1.00	28.4

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1a

MINISTER'S SALARY

OBJECTIVES

To provide for the additional compensation to which an individual appointed to the Executive Council is entitled.

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES				
Managerial	**1.00**	**29.0**	1.00	28.4

SUB-APPROPRIATION 07-1b

EXECUTIVE SUPPORT

OBJECTIVES

To provide effective leadership for departmental activities consistent with government policy objectives.

ACTIVITY IDENTIFICATION

Provides the Minister with policy and program advice on all matters related to the department.

Coordinates and supports the delivery of programs to meet the policy objectives of government.

Provides policy direction for incorporation in department' plans and ensures the development of effective management practices throughout the department.

Provides administrative support for the offices of the Minister and Deputy Minister.

EXPECTED RESULTS

Effective and efficient operation of the Department of Finance as reflected in the results of each division.

Delivery of effective and efficient administrative support services to the offices of the Minister and Deputy Minister.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1b
EXECUTIVE SUPPORT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	129.9	1.00	129.4
Professional/Technical	2.00	97.1	2.00	98.1
Administrative Support	4.00	168.8	4.00	153.4
Employee Benefits		38.8		37.3
Total Salaries and Employee Benefits	7.00	434.6	7.00	418.2
OTHER EXPENDITURES				
Transportation		26.8		26.8
Communications		28.3		28.8
Supplies and Services		15.9		15.9
Other Operating		13.7		13.7
Total Other Expenditures		84.7		85.2
TOTAL SUB-APPROPRIATION		519.3		503.4

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1b
EXECUTIVE SUPPORT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	129.9	1.00	129.4
Professional/Technical	2.00	97.1	2.00	98.1
Administrative Support	4.00	168.8	4.00	153.4
Employee Benefits		38.8		37.3
Total Salaries and Employee Benefits	7.00	434.6	7.00	418.2
OTHER EXPENDITURES				
Transportation		26.8		26.8
Communications		28.3		28.8
Supplies and Services		15.9		15.9
Other Operating		13.7		13.7
Total Other Expenditures		84.7		85.2
TOTAL SUB-APPROPRIATION		519.3		503.4

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1c

FINANCIAL AND ADMINISTRATIVE SERVICES

OBJECTIVES

To ensure appropriate management of, and accountability for the department's resources. This encompasses the development and implementation of departmental financial and administrative policies, processes and practices; compliance with government legislation, policies and procedures; providing accounting and administrative services to the department; and providing analytical and consultative support services to the department's operating divisions.

ACTIVITY IDENTIFICATION

Plans, organizes and evaluates departmental accounting and financial management activities including financial reporting, expenditure and revenue processing and appropriation control.

Advises executive management on a timely basis regarding emerging financial and program management issues.

Coordinates and supports the development of the department's annual estimates, quarterly financial forecasts and related reports, and the Annual Report.

Supports departmental management through the provision of analytical, consultative and evaluative advice on financial proposals and ongoing operations.

Coordinates the department's requests for office accommodation, telecommunication services and government vehicles, and administers the department's parking program.

Coordinates the department's records management program, including applications made under the Freedom of Information and Protection of Privacy Act.

EXPECTED RESULTS

A controllership function that is responsive to the financial management and administrative requirements of the department and government.

Strong fiscal management, accountability and control over departmental financial resources.

Timely financial reporting of departmental expenditures and revenues.

Identification of existing or emerging financial and program management issues.

The provision of timely and accurate decision-making information to the departmental executive.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1c

FINANCIAL AND ADMINISTRATIVE SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	74.8	1.00	74.5
Professional/Technical	3.00	159.0	3.00	158.4
Administrative Support	2.00	63.9	2.00	61.2
Employee Benefits		32.0		31.6
Total Salaries and Employee Benefits	6.00	329.7	6.00	325.7
OTHER EXPENDITURES				
Communications		8.9		9.3
Supplies and Services		31.8		31.5
- Office Space Rental	21.6		21.3	
- Other	10.2		10.2	
Minor Capital		0.5		0.5
Other Operating		28.4		28.4
- Desktop and other Computer Services	17.1		17.1	
- Other	11.3		11.3	
Total Other Expenditures		69.6		69.7
TOTAL SUB-APPROPRIATION		399.3		395.4

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1c
FINANCIAL AND ADMINISTRATIVE SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**74.8**	1.00	74.5
Professional/Technical	**3.00**	**159.0**	3.00	158.4
Administrative Support	**2.00**	**63.9**	2.00	61.2
Employee Benefits		**32.0**		31.6
Total Salaries and Employee Benefits	**6.00**	**329.7**	6.00	325.7
OTHER EXPENDITURES				
Communications		**8.9**		9.3
Supplies and Services		**31.8**		31.5
- Office Space Rental	**21.6**		21.3	
- Other	**10.2**		10.2	
Minor Capital		**0.5**		0.5
Other Operating		**28.4**		28.4
- Desktop and other Computer Services	**17.1**		17.1	
- Other	**11.3**		11.3	
Total Other Expenditures		**69.6**		69.7
TOTAL SUB-APPROPRIATION		**399.3**		395.4

SUB-APPROPRIATION 07-1d

TAX APPEAL COMMISSION

OBJECTIVES

To provide the taxpayers of Manitoba with a fair and independent appeals process for assessments under The Retail Sales Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act and The Mining Tax Act in order to maintain taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Provides rulings for taxpayers on appeals of tax assessments independent from the taxation officials who issued the assessment.

EXPECTED RESULTS

Public confidence in a fair, objective tax appeals process.

Resolution of taxpayer appeals.

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
OTHER EXPENDITURES				
Supplies and Services	-	19.0	-	18.8

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1e

FRENCH LANGUAGE SERVICES SECRETARIAT

OBJECTIVES

To carry out its mandate as described in the Manitoba French Language Services (FLS) Policy:

"The implementation of this policy is guided and monitored by the French Language Services Secretariat, whose mandate applies to all the administrative bodies covered by this policy. In fulfilling its mandate, the French Language Services Secretariat seeks and facilitates the implementation of this policy in a manner consistent with the concept of active offer and makes recommendations to that effect."

ACTIVITY IDENTIFICATION

Determine, with the Federal Government, projects to be funded under the Canada-Manitoba General Agreement on the Promotion of Official Languages.

Act on the recommendations approved by Cabinet and resulting from the review of the FLS Policy by Judge Richard Chartier.

Facilitate, guide and monitor all designated administrative body activity concerning FLS.

Coordinate French language training initiatives for provincial government employees.

Participate in the planning and conduct of the Ministers' Conference on Francophone Affairs.

Participate, with the Minister responsible for FLS, in the international Francophone Summit.

Maintain day-to-day liaison with the Franco-Manitoban community and representatives to share information and ideas on specific issues and develop practical solutions and strategies.

Deal with representations or complaints from the public about French language services.

Provide assistance to the designated administrative bodies in developing strategies to meet the objectives of the FLS Policy, especially regarding written, oral and electronic communications with the general public and in promotional activities regarding access to FLS.

EXPECTED RESULTS

Continued development of bilingual service centres (BSC) in Ste. Anne, St. Laurent and South St. Vital, as outlined in the Chartier Report.

Planning for a bilingual court facility in St. Boniface and establishment of a bilingual circuit court in St. Pierre.

Approval of projects funded under the Canada-Manitoba General Agreement on the Promotion of Official Languages.

New FLS Plans by the various administrative bodies covered by the FLS Policy and approved by the Minister responsible for FLS.

Enhanced provision of services in French, as per the FLS Plans, taking into account the Chartier Report Recommendations. Publication of the Report on French Language Services.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1e

FRENCH LANGUAGE SERVICES SECRETARIAT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**81.2**	1.00	83.1
Professional/Technical	**4.00**	**220.7**	5.00	263.0
Administrative Support	**5.00**	**171.7**	4.00	110.1
Employee Benefits		**51.2**		49.3
Total Salaries and Employee Benefits	**10.00**	**524.8**	10.00	505.5
Less: Transfer to Enabling Vote		**(221.9)**		(230.9)
Net Salaries and Employee Benefits	**10.00**	**302.9**	10.00	274.6
OTHER EXPENDITURES				
Transportation		**9.6**		5.6
Communications		**10.0**		11.1
Supplies and Services		**2.6**		2.6
Minor Capital		**1.5**		1.5
Other Operating		**661.5**		625.4
Total Other Expenditures		**685.2**		646.2
Less: Transfer to Enabling Vote		**(628.1)**		(619.1)
Net Other Expenditures		**57.1** (1)		27.1
TOTAL SUB-APPROPRIATION		**360.0**		301.7

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1. Provision for increased cooperation agreements with various jurisdictions including international bodies.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1f

HUMAN RESOURCE SERVICES

OBJECTIVES

To provide consultative services in all areas of human resource management and to support the Occupational Health and Safety program through which these services will assist the department to recruit, retain, develop and reward knowledgeable staff in a positive and safe work environment and fulfill the department's vision and mission.

To provide payroll and benefit services for staff of the department.

ACTIVITY IDENTIFICATION

Provides professional expertise to the department in the areas of human resource planning, training and development, recruitment and selection, classification, labour relations, employee relations, and pay and benefits administration.

Represents the department in all human resource dealings with central/external agencies.

Coordinates and integrates departmental Employment Equity program and supports the Occupational Health and Safety program.

EXPECTED RESULTS

Recruitment and selection of staff to permanent and term vacancies under delegated staffing authority using current assessment techniques that accurately match position and applicant knowledge, skills and abilities.

Classification of positions under delegated and non-delegated authority to reflect appropriate and consistent classification within the department and throughout government.

Promotion of an employee relations environment that encourages early intervention and appropriate resolution of workplace issues.

Delivery of a comprehensive payroll and benefits service to all departmental staff.

Development and delivery of in-house training programs and educational assistance programs to enhance the knowledge, skills and abilities of individuals, the corporate culture of the department and to sustain the employment of department employees.

Provision of Occupational Health and Safety services to support the well-being and appropriate return to work of injured or ill employees and compliance with legislation.

Provision of Employment Equity Strategies to enhance the retention of target group employees.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1f
HUMAN RESOURCE SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	74.8	1.00	74.5
Professional/Technical	4.00	212.4	4.00	219.8
Administrative Support	4.00	157.9	4.00	155.5
Employee Benefits		47.5		48.1
Total Salaries and Employee Benefits	9.00	492.6	9.00	497.9
OTHER EXPENDITURES				
Transportation		1.6		1.6
Communications		8.8		9.8
Supplies and Services		88.6		88.6
Minor Capital		1.5		1.5
Other Operating		38.8		38.8
Total Other Expenditures		139.3		140.3
TOTAL SUB-APPROPRIATION		631.9		638.2

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2003/2004 $(000s)	Estimates of Expenditure 2002/2003 $(000s)
7.2	2.	TREASURY	**1,675.9**	1,690.6
		- Manages and administers the borrowing programs, cash resources and investment and debt activities of government.		
		- Manages and administers borrowing programs and investment activities on behalf of government agencies.		
	(a)	Administration	**210.7**	252.9
	(b)	Capital Finance	**329.1**	328.0
	(c)	Money Management and Banking	**542.3**	529.3
	(d)	Treasury Services	**593.8**	580.4
			1,675.9	1,690.6

TREASURY

SUB-APPROPRIATION 07-2a

ADMINISTRATION

OBJECTIVES

To advise the Minister and Deputy Minister on all policy and program matters related to world financial markets, the management, security and servicing of government sector money, debt and investments, and other issues related to the Treasury Division.

To coordinate and administer the activities of the Treasury Division so as to ensure that government policy objectives are met.

ACTIVITY IDENTIFICATION

Manages the activities of the Division.

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the Province, and provides advice to the Minister and Deputy Minister respecting such markets.

Provides financial management and advisory services to government departments, agencies and investment funds.

Reviews policies, legislation and regulations, and recommends changes where necessary to achieve objectives.

Ensures that safeguards are in place to protect the financial assets of the Province.

Deals with technological and financial market complexities and risks through the operations of an Executive Management Committee, a Capital Markets Committee, a Credit Committee and an Information Technology Committee.

Ongoing customization and upgrading of an automated, integrated treasury management system to provide more efficient cash, investment and debt management reporting.

EXPECTED RESULTS

The best possible financial arrangements that minimize risk and cashflow requirements for the province, Crown corporations, government agencies, school boards, hospitals and municipalities.

Policies, legislation and regulations are sufficient for the needs of the government.

Investment returns are the maximum possible within acceptable risk parameters.

The Treasury Division will be effectively and efficiently managed and operated, and the expected results of the branches of the Treasury Division will be achieved.

TREASURY

SUB-APPROPRIATION 07 2a
ADMINISTRATION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	99.8	1.00	99.4
Administrative Support	1.00	0.0 [1]	1.00	38.4
Employee Benefits		10.1		14.1
	2.00	109.9	2.00	151.9
Less: Allowance for Staff Turnover		(1.8)		(1.8)
Total Salaries and Employee Benefits	2.00	108.1	2.00	150.1
OTHER EXPENDITURES				
Transportation		4.4		4.4
Communications		4.9		5.1
Supplies and Services		40.9		40.9
- Office Space Rental	21.5		21.5	
- Other	19.4		19.4	
Minor Capital		45.7		45.7
Other Operating		6.7		6.7
Total Other Expenditures		102.6		102.8
TOTAL SUB-APPROPRIATION		210.7		252.9

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[1] Reduction is due to unfilled secondment.

TREASURY

SUB-APPROPRIATION 07-2b

CAPITAL FINANCE

OBJECTIVES

To provide effective management of the borrowing programs needed to finance the government, Crown corporations and government agencies.

To administer the government's investments in and advances made to Crown corporations, government agencies and other loan programs.

ACTIVITY IDENTIFICATION

Monitors global capital markets and initiates the borrowing activities of the government which have recently averaged approximately $2.6 billion per annum. All documentation relating to borrowing activities is prepared by the branch.

Manages the government's currency and interest rate risk respecting its liabilities by monitoring swap markets, initiating and negotiating interest rate and currency swaps as well as being responsible for all the documentation related to these transactions.

Acts as the province's principal liaison with domestic and international rating agencies and coordinates all presentations made to such agencies.

Prepares or coordinates the preparation of all documentation required by the regulatory agencies in the various global markets to allow the province to borrow in those markets. This includes prospectuses and associated documentation, legal opinions and other certificates.

Maintains all records relating to the direct and guaranteed debt of the government, and prepares the related sections contained in provincial publications such as public accounts, the budget and quarterly financial report.

Manages the capital funding of all Crown corporation and loan programs and maintains the records of such investments.

Establishes interest rates for loans to Crown corporations, government agencies, school boards, hospitals and municipalities.

Establishes strategies for the investment of sinking funds and other long-term investment accounts aggregating approximately $7.0 billion.

EXPECTED RESULTS

During 2003/2004, the government is expected to borrow approximately $2.0 billion. This borrowing program is expected to require 20 - 25 issues of securities in both domestic and international markets. The branch will continually monitor these markets to ensure not only that the most efficient market is used but that the timing of each issue is proper.

The branch will continue to maintain the records with respect to investments in or advances to over 30 programs, Crown corporations and government agencies. The annual investment program is expected to approximate $0.55 billion in 2003/2004. The aggregate amount of investments outstanding at March 31, 2004 will approximate $8.4 billion.

TREASURY

SUB-APPROPRIATION 07 2b
CAPITAL FINANCE

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	86.4	1.00	86.1
Professional/Technical	3.00	153.2	3.00	150.9
Administrative Support	1.00	32.0	1.00	33.2
Employee Benefits		27.6		27.4
	5.00	299.2	5.00	297.6
Less: Allowance for Staff Turnover		(3.5)		(3.5)
Total Salaries and Employee Benefits	5.00	295.7	5.00	294.1
OTHER EXPENDITURES				
Transportation		1.0		1.0
Communications		4.7		5.2
Supplies and Services		23.6		23.6
- Office Space Rental	22.1		22.1	
- Other	1.5		1.5	
Other Operating		4.1		4.1
Total Other Expenditures		33.4		33.9
TOTAL SUB-APPROPRIATION		329.1		328.0

TREASURY

SUB-APPROPRIATION 07 2b
CAPITAL FINANCE

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**86.4**	1.00	86.1
Professional/Technical	**3.00**	**153.2**	3.00	150.9
Administrative Support	**1.00**	**32.0**	1.00	33.2
Employee Benefits		**27.6**		27.4
	5.00	**299.2**	5.00	297.6
Less: Allowance for Staff Turnover		**(3.5)**		(3.5)
Total Salaries and Employee Benefits	**5.00**	**295.7**	5.00	294.1
OTHER EXPENDITURES				
Transportation		**1.0**		1.0
Communications		**4.7**		5.2
Supplies and Services		**23.6**		23.6
- Office Space Rental	**22.1**		22.1	
- Other	**1.5**		1.5	
Other Operating		**4.1**		4.1
Total Other Expenditures		**33.4**		33.9
TOTAL SUB-APPROPRIATION		**329.1**		328.0

TREASURY

SUB-APPROPRIATION 07-2c

MONEY MANAGEMENT AND BANKING

OBJECTIVES

To effectively manage the short term borrowing and investing programs of the government.

To effectively manage trust money deposited with the Minister of Finance by Crown corporations, agencies and departments.

To establish banking arrangements appropriate to the government's needs.

ACTIVITY IDENTIFICATION

Prepares cash flow forecasts detailing the government's anticipated daily receipts and expenditures, including its trust and administration activities. Management of daily bank balances and timing of long-term borrowing is determined as a result of these cash flow forecasts.

Advises on and establishes procedures regarding the use of banking services and depositing for other departments and some agencies, and evaluates requests for new bank accounts and changes to existing accounts.

Maintains a central index of approximately 700 accounts representing all Province of Manitoba deposit accounts in all financial institutions in the province. These accounts include the Manitoba Public Insurance agents' accounts.

Negotiates contracts for banking and armoured car services for the province.

EXPECTED RESULTS

During 2003/2004, the Money Management program will involve managing the cash flow for over 1,900,000 payments representing $11.0 billion of transactions processed through the government's disbursement system and over 720,000 cheques, money orders, drafts and other items representing approximately 50,000 bank deposits, processed through the accounts of the government.

Monitoring and management of the government's cash flow during 2003/2004 will result in the branch arranging 1,200 short term investment transactions aggregating over $35.0 billion of investment purchases and $10.0 billion of investment sales. The branch will also arrange for the issue of approximately $175.0 million of promissory notes to finance temporary shortfalls resulting from differences in the timing of government payments and receipts. Interest earned on short-term investments is expected to amount to $53.0 million while interest paid on the promissory notes issued will be approximately $1.4 million. The branch monitors the credit status of over 40 approved investments and maintains appropriate exposure limits for each, recommending changes where necessary to minimize risk.

Over 60 departments, agencies and Crown corporations are required to deposit surplus funds with the Minister of Finance in interest-bearing trust deposits. These trust funds are expected to average $1.4 billion in 2003/2004. In excess of 2,900 trust deposit receipts will be issued and 3,700 payments will be processed by the branch in respect to these deposits. Interest paid on these trust accounts is expected to amount to $47.5 million.

SUB-APPROPRIATION 07-2c
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MONEY MANAGEMENT AND BANKING

EXPECTED RESULTS cont'd...

The branch will continue to partner with specific project areas of government as they become involved in electronic commerce to enable individuals and companies to interact and conduct business with various government departments using new technology. As the finance industry continues to be challenged by service providers exiting business sectors, the branch must be ready to proactively address these problems and offer solutions. Initiatives such as these will contribute to government efficiency and permit better access and service to the general public. We will continue to respond to other requests for change in an efficient and timely manner.

TREASURY

SUB-APPROPRIATION 07 2c
MONEY MANAGEMENT AND BANKING

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	86.4	1.00	86.1
Professional/Technical	6.00	306.9	6.00	295.8
Administrative Support	1.00	34.5	1.00	34.4
Employee Benefits		44.9		42.3
	8.00	472.7	8.00	458.6
Less: Allowance for Staff Turnover		(5.5)		(5.5)
Total Salaries and Employee Benefits	8.00	467.2	8.00	453.1
OTHER EXPENDITURES				
Transportation		2.0		2.0
Communications		9.9		11.0
Supplies and Services		43.8		43.8
- Office Space Rental	31.8		31.8	
- Other	12.0		12.0	
Other Operating		19.4		19.4
Total Other Expenditures		75.1		76.2
TOTAL SUB-APPROPRIATION		542.3		529.3

TREASURY

SUB-APPROPRIATION 07-2d

TREASURY SERVICES

OBJECTIVES

To service and administer the public debt of the province.

To service and safekeep the investments of the province and certain Crown corporations and government agencies.

To provide administrative support to the Treasury Division including the coordination of the Division's information technology functions.

To coordinate the preparation of Treasury Division and Public Debt estimates and analyses.

To provide a controllership function to the Treasury Division.

ACTIVITY IDENTIFICATION

Services the debt of the province by acting as registrar and paying agent on some issues of securities, monitoring the performance of corporate registrars and paying agents with respect to other issues of securities, and by issuing instructions and transferring funds to the province's fiscal agents and swap counterparties on other debenture, treasury bill and promissory note debt.

Monitors foreign exchange markets and arranges for the purchase and sale of foreign currencies as required to service the debt.

Services the sinking fund investments of the Province of Manitoba, Manitoba Hydro and The University of Manitoba by providing safekeeping operations, processing purchases for these funds and collecting and recording receipts on interest, sales and maturing principal.

Safekeeps and services the long-term investments of major accounts such as Manitoba Public Insurance.

Safekeeps and services the short term investments of the province by issuing instructions to custodial agents, processing purchases and collecting and recording receipts on interest, sales and maturing principal.

Processes payments of interest and principal on trust money deposited with the Minister of Finance, and payments and receipts relating to debt and investment servicing.

Prepares Treasury Division and Public Debt estimates and analyses.

In 2003/2004 the direct debt serviced by the branch is expected to approximate $20.0 billion. This debt will be represented by debentures, builder bonds, treasury bills, promissory notes and Canada Pension Plan debentures all payable in Canadian dollars. As well as 17 debenture issues payable in U.S. dollars, 2 debenture issues payable in Swiss Francs and 11 debenture issues payable in Japanese Yen. In servicing these foreign issues, the branch expects to administer over 266 swap agreements whereby, among other things, all the Swiss Franc and Japanese Yen debt have been swapped into fixed or floating rate Canadian or U.S. dollar liabilities.

TREASURY SERVICES

EXPECTED RESULTS cont'd...

Servicing the foreign debt servicing obligations of the province will require the purchase of approximately 21 million U.S. dollars. Minor amounts of Swiss Francs and Japanese Yen will be purchased to cover commission and other expenses on issues that have been swapped from these currencies to U.S. or Canadian dollars.

Servicing the long term investments of the province and its agencies is expected to require processing investment purchases of $2.4 billion, sales and maturities of $3.1 billion, and earnings of $388.0 million and will require administering 109 swap contracts by which investments denominated in foreign currencies have been swapped into Canadian dollars.

Servicing the short term investments of the province will require processing 2,400 safekeeping transactions respecting purchases, sales and maturities with a total value of approximately $70.0 billion.

The branch's treasury payment system is expected to process cheques valuing approximately $120.0 million and electronic transfers with a value of approximately $12.0 billion.

The branch will maintain loss-free safekeeping, payment and receipt operations.

TREASURY

SUB-APPROPRIATION 07 2d
TREASURY SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	80.5	1.00	77.4
Professional/Technical	5.00	231.1	5.00	224.6
Administrative Support	4.00	190.0	4.00	186.8
Employee Benefits		50.9		49.6
	10.00	552.5	10.00	538.4
Less: Allowance for Staff Turnover		(6.4)		(6.4)
Total Salaries and Employee Benefits	10.00	546.1	10.00	532.0
OTHER EXPENDITURES				
Communications		6.9		7.6
Supplies and Services		30.0		30.0
- Office Space Rental	28.1		28.1	
- Other	1.9		1.9	
Other Operating		10.8		10.8
Total Other Expenditures		47.7		48.4
TOTAL SUB-APPROPRIATION		593.8		580.4

SUB-APPROPRIATION 07 2d
TREASURY SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	80.5	1.00	77.4
Professional/Technical	5.00	231.1	5.00	224.6
Administrative Support	4.00	190.0	4.00	186.8
Employee Benefits		50.9		49.6
	10.00	552.5	10.00	538.4
Less: Allowance for Staff Turnover		(6.4)		(6.4)
Total Salaries and Employee Benefits	10.00	546.1	10.00	532.0
OTHER EXPENDITURES				
Communications		6.9		7.6
Supplies and Services		30.0		30.0
- Office Space Rental	28.1		28.1	
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Other Operating		10.8		10.8
Total Other Expenditures		47.7		48.4
TOTAL SUB-APPROPRIATION		593.8		580.4

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.3	3.	COMPTROLLER	**6,185.0**	5,950.1

- Provides central accounting, payroll and financial reporting services for the province, and central control of cost-shared agreements.

- Maintains and provides business analysis and support for the government's enterprise resource planning system (SAP).

- Provides advice to Treasury Board and government departments concerning accounting policies and practices as well as financial and management systems.

- Provides comprehensive internal audit and value for money review services to management throughout government.

- Provides technical support for computer-based systems within the department.

		2003/2004	2002/2003
(a)	Comptroller's Office	**165.4**	164.7
(b)	Information Technology Services	**554.2**	404.0
(c)	Disbursements and Accounting	**2,401.6**	2,410.6
(d)	Financial Systems Support	**1,051.6**	1,023.2
(e)	Internal Audit and Consulting Services	**2,012.2**	1,947.6
		6,185.0	5,950.1

COMPTROLLER

SUB-APPROPRIATION 07-3a

COMPTROLLER'S OFFICE

OBJECTIVES

To establish and foster a corporate Comptrollership function for the Manitoba government that includes value-added advice and guidance in support of legislative and governmental decision-making, service delivery effectiveness and accountability requirements, set in a framework of corporate values and ethics and based on sound risk management practices.

ACTIVITY IDENTIFICATION

Plans, organizes and controls divisional activities in accordance with the department's and government's priorities and policies.

EXPECTED RESULTS

Key results, as they relate to aspects of the Comptrollership function, will be identified under the other four branches, which make up the Comptroller's Division.

COMPTROLLER

SUB-APPROPRIATION 07 3a
COMPTROLLER'S OFFICE

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	99.8	1.00	99.4
Administrative Support	1.00	34.5	1.00	34.4
Employee Benefits		12.6		12.5
Total Salaries and Employee Benefits	2.00	146.9	2.00	146.3
OTHER EXPENDITURES				
Transportation		0.6		0.6
Communications		1.1		1.1
Supplies and Services		10.3		10.2
- Office Space Rental	9.8		9.7	
- Other	0.5		0.5	
Other Operating		6.5		6.5
- Desktop and other Computer Services	5.6		5.6	
- Other	0.9		0.9	
Total Other Expenditures		18.5		18.4
TOTAL SUB-APPROPRIATION		165.4		164.7

SUB-APPROPRIATION 07 3a
COMPTROLLER'S OFFICE

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**99.8**	1.00	99.4
Administrative Support	**1.00**	**34.5**	1.00	34.4
Employee Benefits		**12.6**		12.5
Total Salaries and Employee Benefits	**2.00**	**146.9**	2.00	146.3
OTHER EXPENDITURES				
Transportation		**0.6**		0.6
Communications		**1.1**		1.1
Supplies and Services		**10.3**		10.2
- Office Space Rental	**9.8**		9.7	
- Other	**0.5**		0.5	
Other Operating		**6.5**		6.5
- Desktop and other Computer Services	**5.6**		5.6	
- Other	**0.9**		0.9	
Total Other Expenditures		**18.5**		18.4
TOTAL SUB-APPROPRIATION		**165.4**		164.7

COMPTROLLER

SUB-APPROPRIATION 7-3b

INFORMATION TECHNOLOGY SERVICES

OBJECTIVES

To ensure that the Department of Finance has efficient, effective and technologically sound information systems that support the department's objectives.

ACTIVITY IDENTIFICATION

Leadership and coordination in the development of strategic and annual information technology plans.

Provision of information technology expertise and consulting services.

Development, implementation and maintenance of computer applications.

Development, implementation and testing of backup/disaster recovery plans.

Participation in government-wide information technology initiatives and involvement on committees and special work groups/teams to support and implement selective information technology projects.

Liaison with non-government sources for program delivery.

EXPECTED RESULTS

The provision of support to ensure that automated information systems are maintained in a continuous state of full operational serviceability. In 2003/2004, Information Technology Services will support:

- Several Taxation applications on mainframe, midrange and microcomputer platforms utilizing a variety of databases and programming languages.
- The implementation of new technology and applications that are efficient, effective and meet the needs of the clients in the department. In 2003/2004, some of the planned initiatives include:
    - Maintenance and enhancement of existing departmental application systems.
    - Rewriting, reengineering or creating PC applications based on current business needs and priorities.
- The gradual accomplishment of increased standardization, compatibility and integration of data systems, hardware and software to reduce the support burden and improve the ability to share data and technology.

COMPTROLLER

SUB-APPROPRIATION 07 3b
INFORMATION TECHNOLOGY SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	57.8	1.00	54.8
Professional/Technical	5.85	373.2 (1)	5.85	241.1
Employee Benefits		47.2		31.9
	6.85	478.2	6.85	327.8
Other Costs and Benefits		7.8		7.8
Less: Allowance for Staff Turnover		(4.5)		(4.5)
Total Salaries and Employee Benefits	6.85	481.5	6.85	331.1
OTHER EXPENDITURES				
Communications		4.4		5.2
Supplies and Services		42.3		41.7
- Office Space Rental	41.6		41.0	
- Other	0.7		0.7	
Other Operating		26.0		26.0
- Desktop and other Computer Services	23.5		23.5	
- Other	2.5		2.5	
Total Other Expenditures		72.7		72.9
TOTAL SUB-APPROPRIATION		554.2		404.0

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1. Increase due to reduction in secondment salary recoveries.

COMPTROLLER

SUB-APPROPRIATION 07 3b
INFORMATION TECHNOLOGY SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	57.8	1.00	54.8
Professional/Technical	5.85	373.2 (1)	5.85	241.1
Employee Benefits		47.2		31.9
	6.85	478.2	6.85	327.8
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Less: Allowance for Staff Turnover		(4.5)		(4.5)
Total Salaries and Employee Benefits	6.85	481.5	6.85	331.1
OTHER EXPENDITURES				
Communications		4.4		5.2
Supplies and Services		42.3		41.7
- Office Space Rental	41.6		41.0	
- Other	0.7		0.7	
Other Operating		26.0		26.0
- Desktop and other Computer Services	23.5		23.5	
- Other	2.5		2.5	
Total Other Expenditures		72.7		72.9
TOTAL SUB-APPROPRIATION		554.2		404.0

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1. Increase due to reduction in secondment salary recoveries.

COMPTROLLER

SUB-APPROPRIATION 07-3c

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES

To maintain central financial systems for all receipts to, and disbursements from, the Consolidated Fund of the Province of Manitoba, in accordance with governing legislation and established accounting policies and procedures. To maintain the accounting records of the government and to prepare financial statements and reports for presentation to the Legislature and the public, as well as for central and departmental use. To develop and communicate government-wide financial management policies and procedures.

ACTIVITY IDENTIFICATION

Operates and maintains the central financial system, including the related procedures and controls, for all receipts and payment requests.

Operates and maintains the central payroll system, including the related procedures and controls for payment of salaries and wages to Provincial employees.

Prepares statements and reports on the financial results of the government's operations for distribution to the Legislature and the public.

Maintains a central record of, and accounting for, Federal-Provincial cost-sharing agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

Monitors the accountable advance function for government.

Administers the bank reconciliation process for all government cheques.

Administers the garnishment and set-off process on behalf of government.

EXPECTED RESULTS

Issuance of approximately 395,000 supplier payments in accordance with legislation, policy and other governing authority within payment cycles based on established vendor payment terms.

Issuance of approximately 405,000 employee payments, via cheque or direct deposit, in accordance with legislation, policy and other governing authority, ensuring that bi-weekly pay dates are met.

Collection, on a timely basis, of amounts owing on shared-cost agreements.

Maintenance of accurate and complete accounting records for government.

DISBURSEMENTS AND ACCOUNTING

EXPECTED RESULTS cont'd...

Preparation of financial statements and reports on a timely basis and in accordance with established accounting policies.

Provision of functional direction and guidance for the receipt and disbursement of public funds resulting in appropriate financial processes within the government of the Province of Manitoba.

Reconciliation of all government bank accounts and transactions within one month of month-end.

Deduction and remittance of garnishments, demands and set-offs from employee and supplier payments on a timely basis.

Continued participation in SAP implementation, including system improvements and version upgrades.

COMPTROLLER

SUB-APPROPRIATION 07 3c
DISBURSEMENTS AND ACCOUNTING

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	231.8	3.00	228.0
Professional/Technical	20.00	1,099.9	20.00	1,074.9
Administrative Support	16.00	548.1	16.00	524.4
Employee Benefits		207.0		201.4
	39.00	2,086.8	39.00	2,028.7
Other Costs and Benefits		19.4		19.4
Less: Allowance for Staff Turnover		(105.0)		(105.0)
Total Salaries and Employee Benefits	39.00	2,001.2	39.00	1,943.1
OTHER EXPENDITURES				
Transportation		5.0		5.0
Communications		316.2		299.3
- Postage	290.5		271.0	
- Other	25.7		28.3	
Supplies and Services		320.4		298.8
- Office Space Rental	197.6		194.7	
- Other	122.8		104.1	
Other Operating		237.4		223.0
- Desktop and other Computer Services	125.3		125.3	
- ISM Mainframe Computer Use	67.7		67.7	
- Other	44.4		30.0	
Total Other Expenditures		879.0		826.1
TOTAL EXPENDITURES		2,880.2		2,769.2
Less: Recoverable from Other Appropriations		(478.6) (1)		(358.6)
TOTAL SUB-APPROPRIATION		2,401.6		2,410.6

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1. Increase from other government departments to reflect actual service cost of producing payroll advices.

COMPTROLLER

SUB-APPROPRIATION 07 3c
DISBURSEMENTS AND ACCOUNTING

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	231.8	3.00	228.0
Professional/Technical	20.00	1,099.9	20.00	1,074.9
Administrative Support	16.00	548.1	16.00	524.4
Employee Benefits		207.0		201.4
	39.00	2,086.8	39.00	2,028.7
Other Costs and Benefits		19.4		19.4
Less: Allowance for Staff Turnover		(105.0)		(105.0)
Total Salaries and Employee Benefits	39.00	2,001.2	39.00	1,943.1
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Communications		316.2		299.3
- Postage	290.5		271.0	
- Other	25.7		28.3	
Supplies and Services		320.4		298.8
- Office Space Rental	197.6		194.7	
- Other	122.8		104.1	
Other Operating		237.4		223.0
- Desktop and other Computer Services	125.3		125.3	
- ISM Mainframe Computer Use	67.7		67.7	
- Other	44.4		30.0	
Total Other Expenditures		879.0		826.1
TOTAL EXPENDITURES		2,880.2		2,769.2
Less: Recoverable from Other Appropriations		(478.6) (1)		(358.6)
TOTAL SUB-APPROPRIATION		2,401.6		2,410.6

---

1. Increase from other government departments to reflect actual service cost of producing payroll advices.

COMPTROLLER

SUB-APPROPRIATION 07-3d

FINANCIAL SYSTEMS SUPPORT

OBJECTIVES

To support the core business requirements of the government by providing dependable cost-effective maintenance and enhancement capabilities in support of the enterprise-wide system implemented with all government departments and certain specific organizations/entities.

In partnership with other corporate Information Communication Technology organizations, Financial Systems Support will participate in managing and supporting future development of overall financially related SAP functionality which affects the core financial installation.

ACTIVITY IDENTIFICATION

Manage systems improvements and enhancements specific to or affecting the core financial and payroll processes.

Analyze, design and build solutions to support government-wide business requirements and ensure the system is current with all legislative policy changes.

Configure and test finance, payroll and other processes or modules which may affect core business functionality.

Provide expert level SAP support to end-users in all government departments.

EXPECTED RESULTS

Support and enhancement of the existing SAP business processes.

Maximize overall value of SAP functionality.

COMPTROLLER

SUB-APPROPRIATION 07 3d
FINANCIAL SYSTEMS SUPPORT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**79.6**	1.00	75.8
Professional/Technical	**12.00**	**777.0**	12.00	751.3
Employee Benefits		**90.0**		91.1
Total Salaries and Employee Benefits	**13.00**	**946.6**	13.00	918.2
OTHER EXPENDITURES				
Transportation		**7.2**		7.2
Communications		**9.8**		9.8
Supplies and Services		**17.2**		17.2
Other Operating		**70.8**		70.8
- Desktop and other Computer Services	**36.5**		36.5	
- Other	**34.3**		34.3	
Total Other Expenditures		**105.0**		105.0
TOTAL SUB-APPROPRIATION		**1,051.6**		1,023.2

COMPTROLLER

SUB-APPROPRIATION 07 3d
FINANCIAL SYSTEMS SUPPORT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	79.6	1.00	75.8
Professional/Technical	12.00	777.0	12.00	751.3
Employee Benefits		90.0		91.1
Total Salaries and Employee Benefits	13.00	946.6	13.00	918.2
OTHER EXPENDITURES				
Transportation		7.2		7.2
Communications		9.8		9.8
Supplies and Services		17.2		17.2
Other Operating		70.8		70.8
- Desktop and other Computer Services	36.5		36.5	
- Other	34.3		34.3	
Total Other Expenditures		105.0		105.0
TOTAL SUB-APPROPRIATION		1,051.6		1,023.2

SUB-APPROPRIATION 07-3e

INTERNAL AUDIT AND CONSULTING SERVICES

OBJECTIVES

To serve management throughout government by providing value for money reviews and other internal audit services. To encourage the continual improvement of management practices and accountability.

ACTIVITY IDENTIFICATION

The provision of internal audit services to all departments. Through consultation with senior management, ensure that internal audit resources are allocated to the highest priority projects.

Provide consulting and advisory services to departments in the areas of management and financial systems.

Assist in the implementation of government-wide financial systems.

EXPECTED RESULTS

Audit services, including value for money reviews, will be provided responsive to departmental audit plans. Audit results will be forwarded to clients in a timely manner, including any recommendations for improvements.

Ongoing assessment of technical expertise and related training requirements to ensure consistently high quality audit services are provided, through a comprehensive and common audit methodology.

The support of management in the areas of management and financial systems.

Participation in government-wide initiatives in support of improved management accountability including development of the Comptrollership Framework.

COMPTROLLER

SUB-APPROPRIATION 07 3e
INTERNAL AUDIT AND CONSULTING SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	83.4	1.00	83.1
Professional/Technical	25.00	1,580.1	25.00	1,521.3
Administrative Support	1.50	57.6	1.50	57.5
Employee Benefits		166.7		161.2
	27.50	1,887.8	27.50	1,823.1
Less: Allowance for Staff Turnover		(83.9)		(83.9)
Total Salaries and Employee Benefits	27.50	1,803.9	27.50	1,739.2
OTHER EXPENDITURES				
Transportation		2.1		2.1
Communications		15.2		16.5
Supplies and Services		99.5		98.3
- Office Space Rental	83.3		82.1	
- Other	16.2		16.2	
Minor Capital		1.0		1.0
Other Operating		90.5		90.5
- Desktop and other Computer Services	77.4		77.4	
- Other	13.1		13.1	
Total Other Expenditures		208.3		208.4
TOTAL SUB-APPROPRIATION		2,012.2		1,947.6

COMPTROLLER

SUB-APPROPRIATION 07 3e

INTERNAL AUDIT AND CONSULTING SERVICES

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	83.4	1.00	83.1
Professional/Technical	25.00	1,580.1	25.00	1,521.3
Administrative Support	1.50	57.6	1.50	57.5
Employee Benefits		166.7		161.2
	27.50	1,887.8	27.50	1,823.1
Less: Allowance for Staff Turnover		(83.9)		(83.9)
Total Salaries and Employee Benefits	27.50	1,803.9	27.50	1,739.2
OTHER EXPENDITURES				
Transportation		2.1		2.1
Communications		15.2		16.5
Supplies and Services		99.5		98.3
- Office Space Rental	83.3		82.1	
- Other	16.2		16.2	
Minor Capital		1.0		1.0
Other Operating		90.5		90.5
- Desktop and other Computer Services	77.4		77.4	
- Other	13.1		13.1	
Total Other Expenditures		208.3		208.4
TOTAL SUB-APPROPRIATION		2,012.2		1,947.6

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.4	4.	TAXATION	**15,702.7**	15,422.7

- Ensures the effective management and collection of tax revenues in accordance with the various Acts through the provision of tax expertise to businesses collecting taxes, taxpayers and government. Administers the processing and reporting of taxation revenues. Informs, investigates and audits taxpayers to ensure compliance with the various taxation statutes.

- Advises on taxation policy matters and administers the following Acts:

  - The Corporation Capital Tax Act
  - The Gasoline Tax Act
  - The Health & Post Secondary Education Tax Levy Act
  - The Mining Tax Act
  - The Motive Fuel Tax Act
  - The Retail Sales Tax Act
  - The Revenue Act, Part 1
  - The Tobacco Tax Act
  - The continuing phase out of the Manitoba Succession Duty Act

		2003/2004	2002/2003
(a)	Management and Research	**1,385.2**	1,376.7
(b)	Taxation Administration	**6,803.3**	6,868.6
(c)	Audit	**6,675.3**	6,341.6
(d)	Tobacco Interdiction	**838.9**	835.8
		15,702.7	15,422.7

TAXATION

SUB-APPROPRIATION 07-4a

MANAGEMENT AND RESEARCH

OBJECTIVES

To maximize revenues properly due to the government under The Corporation Capital Tax Act, The Gasoline Tax Act, The Health and Post Secondary Education Tax Levy Act, The Mining Tax Act, The Motive Fuel Tax Act, The Retail Sales Tax Act, The Tobacco Tax Act, and Part 1 of The Revenue Act and to implement the policies of the government in an efficient and effective manner while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Provides for the Taxation Division's overall policy and strategic direction, maintenance of high technical standards and quality of results, and budgetary and internal control.

Provides the Minister of Finance and the Deputy Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the government, assists Legislative Counsel's staff with the preparation of legislation amendments and implements the changes as directed.

Prepares official communications, including ministerial responses regarding taxation matters.

Liaises with other departments, taxpayers, businesses that collect tax, associations and tax professionals on taxation matters.

Prepares financial forecasts and analyses in order to assist in strategic taxation planning.

Reviews the effectiveness and efficiency of tax administration and audit processes.

Trains and develops staff.

Maintains and monitors Management Performance Action Plans.

Develops and implements new taxation policy and administration procedures and informs Division staff and the taxpayer community.

Participates in review, development and implementation of technology in the Division.

Liaises with the Canada Customs and Revenue Agency (CCRA) and other jurisdictions on cooperative information exchanges, and other taxation administration, management and enforcement issues.

Develops and distributes all public tax information through the internet, tax information bulletins and public services.

MANAGEMENT AND RESEARCH

EXPECTED RESULTS

Collection of tax revenues imposed by the Acts.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax avoidance or evasion.

Timely development of evaluations of the implications of administrative and revenue options being considered by the government.

Timely implementation of new taxation legislation in an efficient and effective manner.

Timely preparation of official communications, including development and updating of tax information bulletins provided to businesses.

Timely preparation of financial forecasts and analyses.

Effective control and use of Taxation Division's resources.

Effective contribution to the review, development and implementation of technology.

TAXATION

SUB-APPROPRIATION 07 4a
MANAGEMENT AND RESEARCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	**$(000s)**	**FTEs**	**$(000s)**
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**3.00**	**265.8**	3.00	264.7
Professional/Technical	**12.50**	**684.9**	12.50	676.2
Administrative Support	**4.00**	**160.0**	4.00	164.9
Employee Benefits		**118.4**		114.1
	19.50	**1,229.1**	19.50	1,219.9
Less: Allowance for Staff Turnover		**(18.9)**		(18.9)
Total Salaries and Employee Benefits	**19.50**	**1,210.2**	19.50	1,201.0
OTHER EXPENDITURES				
Transportation		**8.0**		8.0
Communications		**16.5**		18.0
Supplies and Services		**66.1**		65.3
- Office Space Rental	**54.6**		53.8	
- Other	**11.5**		11.5	
Other Operating		**84.4**		84.4
- Desktop and other Computer Services	**66.9**		66.9	
- Other	**17.5**		17.5	
Total Other Expenditures		**175.0**		175.7
TOTAL SUB-APPROPRIATION		**1,385.2**		1,376.7

TAXATION

SUB-APPROPRIATION 07 4a
MANAGEMENT AND RESEARCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	265.8	3.00	264.7
Professional/Technical	12.50	684.9	12.50	676.2
Administrative Support	4.00	160.0	4.00	164.9
Employee Benefits		118.4		114.1
	19.50	1,229.1	19.50	1,219.9
Less: Allowance for Staff Turnover		(18.9)		(18.9)
Total Salaries and Employee Benefits	19.50	1,210.2	19.50	1,201.0
OTHER EXPENDITURES				
Transportation		8.0		8.0
Communications		16.5		18.0
Supplies and Services		66.1		65.3
- Office Space Rental	54.6		53.8	
- Other	11.5		11.5	
Other Operating		84.4		84.4
- Desktop and other Computer Services	66.9		66.9	
- Other	17.5		17.5	
Total Other Expenditures		175.0		175.7
TOTAL SUB-APPROPRIATION		1,385.2		1,376.7

TAXATION

SUB-APPROPRIATION 07-4b

TAXATION ADMINISTRATION

OBJECTIVES

To efficiently and effectively administer and collect taxes due to the government under The Corporation Capital Tax Act, The Gasoline Tax Act, The Health and Post-Secondary Education Tax Levy Act, The Mining Tax Act, The Motive Fuel Tax Act, The Retail Sales Tax Act, Part 1 of The Revenue Act and The Tobacco Tax Act.

ACTIVITY IDENTIFICATION

Maintains an updated tax roll for all statutes administered by the Taxation Division.

Operates systems to process, record and control tax remittances.

Processes tax refunds on a timely basis for tax overpayments and the vehicle buy/sell program.

Processes tax refunds on a timely basis for Native Fuel and Tobacco Tax Rebate Programs.

Reviews the Sales Tax Vehicle Refund Program administered by Manitoba Public Insurance.

Provides on location services to taxpayers on tax interpretations, remittance procedures, licensing and other requirements of the Acts and Regulations.

Participates in fuel sampling programs for dyed tax exempt fuels.

Administers the International Fuel Tax Agreement for the Manitoba trucking industry.

Collects and follows up outstanding tax arrears and delinquent tax returns.

Maintains filing systems to provide the necessary historical data on each taxpayer as required by all areas within the Taxation Division.

Recommends related policy change options and possible amendments to the Acts.

Trains and develops administration staff.

Maintains the branch's Management Performance Action Plan.

Collection of Tire Levy on behalf of the Tire Stewardship Board.

Participates in the "Better Systems Initiative" development of Manitoba's "One business - One number" access to government.

SUB-APPROPRIATION 07-4b
Page 2...

TAXATION ADMINISTRATION

EXPECTED RESULTS

Collection of tax imposed by the Acts.

Maintenance of an effective and efficient tax-gathering system.

Up to date roll of tax collectors.

Timely processing of refund claims from taxpayers.

Taxpayers and the general public provided with information necessary to comply with the statutes.

Maintain the performance standards required under the International Fuel Tax Agreement.

SUB-APPROPRIATION 07 4b
TAXATION ADMINISTRATION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	79.6	1.00	79.2
Professional/Technical	16.00	686.0	16.00	678.6
Administrative Support	57.42	2,131.4	57.42	2,113.5
Employee Benefits		326.3		324.2
	74.42	3,223.3	74.42	3,195.5
Other Costs and Benefits		14.0		14.0
Less: Allowance for Staff Turnover		(75.1)		(75.1)
Total Salaries and Employee Benefits	74.42	3,162.2	74.42	3,134.4
OTHER EXPENDITURES				
Transportation		91.4		91.4
Communications		344.2		355.4
- Postage	262.4		262.4	
- Other	81.8		93.0	
Supplies and Services		585.5		582.1
- Office Space Rental	241.4		238.0	
- Professional Fees	51.0		51.0	
- Other	293.1		293.1	
Bank and Finance Charges		129.0		129.0
Other Operating		2,491.0		2,576.3
- Desktop and other Computer Services	230.9		230.9	
- ISM Mainframe Computer Use	114.0		214.0	
- Allowance for Doubtful Accounts	2,000.0		1,985.3	
- Other	146.1		146.1	
Total Other Expenditures		3,641.1		3,734.2
TOTAL SUB-APPROPRIATION		6,803.3		6,868.6

TAXATION

SUB-APPROPRIATION 07 4b
TAXATION ADMINISTRATION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	79.6	1.00	79.2
Professional/Technical	16.00	686.0	16.00	678.6
Administrative Support	57.42	2,131.4	57.42	2,113.5
Employee Benefits		326.3		324.2
	74.42	3,223.3	74.42	3,195.5
Other Costs and Benefits		14.0		14.0
Less: Allowance for Staff Turnover		(75.1)		(75.1)
Total Salaries and Employee Benefits	74.42	3,162.2	74.42	3,134.4
OTHER EXPENDITURES				
Transportation		91.4		91.4
Communications		344.2		355.4
- Postage	262.4		262.4	
- Other	81.8		93.0	
Supplies and Services		585.5		582.1
- Office Space Rental	241.4		238.0	
- Professional Fees	51.0		51.0	
- Other	293.1		293.1	
Bank and Finance Charges		129.0		129.0
Other Operating		2,491.0		2,576.3
- Desktop and other Computer Services	230.9		230.9	
- ISM Mainframe Computer Use	114.0		214.0	
- Allowance for Doubtful Accounts	2,000.0		1,985.3	
- Other	146.1		146.1	
Total Other Expenditures		3,641.1		3,734.2
TOTAL SUB-APPROPRIATION		6,803.3		6,868.6

TAXATION

SUB-APPROPRIATION 07-4c

AUDIT

OBJECTIVES

To protect the revenues of the government under The Corporation Capital Tax Act, The Gasoline Tax Act, The Mining Tax Act, The Motive Fuel Tax Act, The Health and Post Secondary Education Tax Levy Act, The Retail Sales Tax Act, Part 1 of The Revenue Act and The Tobacco Tax Act through the promotion of voluntary compliance by taxpayers and tax collectors, utilizing effective and efficient audit and investigation programs and procedures; and to inform taxpayers of the requirements of the various Statutes; and to administer the continuing phase out of the Manitoba Succession Duty Act.

ACTIVITY IDENTIFICATION

Develops policies, programs and procedures which result in the most efficient and effective utilization of resources to achieve compliance.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco and fuel, tax evasion and other violations of the Acts and prosecutes for offences under the Acts.

Conducts audits of a stipulated portion of Manitoba-based truckers and conducts roadside inspections under the International Fuel Tax Agreement (IFTA) and for prorated sales tax and registration fees under the International Registration Program (IRP).

Performs audits of a stipulated number of tire vendors on behalf of the Tire Stewardship Board.

Continually reviews the procedures and processes of the Audit branch with the goal of determining more efficient and effective use of resources and information technology to increase productivity and audit recoveries.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the government and implements the changes as directed.

Liaises with the Canada Customs and Revenue Agency (Income Tax, Goods and Services Tax and Customs and Excise) to develop cooperation and exchange of information on audits and investigations.

Provides an information service to taxpayers and the general public on tax interpretations.

Trains and develops audit and investigation staff.

Maintains the branch's Management Performance Action Plan.

SUB-APPROPRIATION 07-4c
Page 2...

AUDIT

EXPECTED RESULTS

Recovery of unpaid tax revenues and increased compliance with a sufficient deterrent to tax avoidance/evasion for all Acts.

Completion of a targeted number of audits of the records of taxpayers and tax collectors.

Detection of smuggling and other offences evidenced by successful court prosecutions.

Completion of a stipulated number of International Fuel Tax Agreement/International Registration Program audits of Manitoba based truckers and a stipulated number of tire vendors.

Timely submission of related policy change options, possible amendments to the Acts and evaluation of the implications of such changes.

Taxpayers and the general public are provided with information necessary to comply with the Statutes.

TAXATION

SUB-APPROPRIATION 07 4c
AUDIT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	240.2	3.00	239.2
Professional/Technical	76.00	4,296.4	76.00	4,208.7
Administrative Support	13.00	588.0	13.00	547.6
Employee Benefits		547.2		497.1
	92.00	5,671.8	92.00	5,492.6
Less: Allowance for Staff Turnover		(58.4)		(175.2)
Total Salaries and Employee Benefits	92.00	5,613.4	92.00	5,317.4
OTHER EXPENDITURES				
Transportation		159.7		159.7
Communications		52.6		60.8
Supplies and Services		417.7		411.6
- Office Space Rental	315.5		309.4	
- Other	102.2		102.2	
Bank and Finance Charges		0.1		0.1
Minor Capital		12.0		12.0
Other Operating		419.8		380.0
- Desktop and other Computer Services	270.2		270.2	
- Other	149.6		109.8	
Total Other Expenditures		1,061.9		1,024.2
TOTAL SUB-APPROPRIATION		6,675.3		6,341.6

TAXATION

SUB-APPROPRIATION 07 4c
AUDIT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	240.2	3.00	239.2
Professional/Technical	76.00	4,296.4	76.00	4,208.7
Administrative Support	13.00	588.0	13.00	547.6
Employee Benefits		547.2		497.1
	92.00	5,671.8	92.00	5,492.6
Less: Allowance for Staff Turnover		(58.4)		(175.2)
Total Salaries and Employee Benefits	92.00	5,613.4	92.00	5,317.4
OTHER EXPENDITURES				
Transportation		159.7		159.7
Communications		52.6		60.8
Supplies and Services		417.7		411.6
- Office Space Rental	315.5		309.4	
- Other	102.2		102.2	
Bank and Finance Charges		0.1		0.1
Minor Capital		12.0		12.0
Other Operating		419.8		380.0
- Desktop and other Computer Services	270.2		270.2	
- Other	149.6		109.8	
Total Other Expenditures		1,061.9		1,024.2
TOTAL SUB-APPROPRIATION		6,675.3		6,341.6

TAXATION

SUB-APPROPRIATION 07-4d

TOBACCO INTERDICTION

OBJECTIVES

To protect the revenues of the government under The Tobacco Tax Act through the presentation of an enforcement profile that will promote voluntary compliance by taxpayers and tax collectors as well as detect and prosecute tax evaders. The program will provide information to taxpayers as well as utilize audit and investigative measures and procedures.

ACTIVITY IDENTIFICATION

Develops policies, programs and procedures and information for taxpayers which result in the most efficient and effective utilization of resources to achieve compliance.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the government and implements the changes as directed.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and other violations of the Act and prosecute for offences under the Act.

Continues to liaise with law enforcement agencies, including the Winnipeg Police Service, Canada Customs and Revenue Agency, R.C.M.P., Ontario Provincial Police, and other Provincial investigation agencies.

Operates a program to check commercial motor vehicles for the presence of contraband tobacco.

Maintains a program of interaction with the transportation industry.

Continues to cooperate with other provincial agencies and Crown corporations in assisting investigations into tobacco smuggling.

Utilizes Canadian Police Information Center (CPIC) to enhance investigations and improve communications with law enforcement agencies.

Trains and develops investigation staff.

Maintains the branch's Management Performance Action Plan.

Responds to media requests for information on the interdiction program.

EXPECTED RESULTS

Detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries.

Completion of targeted audits and reviews of the records of tax collectors and taxpayers.

Timely submission of related policy change options, possible amendments to the Act and evaluation of the implications to such changes.

Maintain expected level of revenue derived from The Tobacco Tax Act.

TAXATION

SUB-APPROPRIATION 07 4d
TOBACCO INTERDICTION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Professional/Technical	10.00	424.8	10.00	417.2
Employee Benefits		55.6		58.5
	10.00	480.4	10.00	475.7
Other Costs and Benefits		123.1		123.1
Less: Allowance for Staff Turnover		(16.1)		(16.1)
Total Salaries and Employee Benefits	10.00	587.4	10.00	582.7
OTHER EXPENDITURES				
Transportation		127.5		127.5
Communications		18.4		20.0
Supplies and Services		14.0		14.0
Minor Capital		2.0		2.0
Other Operating		89.6		89.6
Total Other Expenditures		251.5		253.1
TOTAL SUB-APPROPRIATION		838.9		835.8

TAXATION

SUB-APPROPRIATION 07 4d
TOBACCO INTERDICTION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Professional/Technical	10.00	424.8	10.00	417.2
Employee Benefits		55.6		58.5
	10.00	480.4	10.00	475.7
Other Costs and Benefits		123.1		123.1
Less: Allowance for Staff Turnover		(16.1)		(16.1)
Total Salaries and Employee Benefits	10.00	587.4	10.00	582.7
OTHER EXPENDITURES				
Transportation		127.5		127.5
Communications		18.4		20.0
Supplies and Services		14.0		14.0
Minor Capital		2.0		2.0
Other Operating		89.6		89.6
Total Other Expenditures		251.5		253.1
TOTAL SUB-APPROPRIATION		838.9		835.8

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.5	5.	FEDERAL-PROVINCIAL RELATIONS AND RESEARCH	**2,583.5**	2,404.7
		- Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost-shared programs. - Administers fiscal arrangements and tax collection agreements with the Federal government. - Administers tax credit programs with the Federal government and municipalities.		
		(a) Economic and Federal-Provincial Research	**2,089.8**	1,965.6
		(b) Manitoba Tax Assistance Office	**493.7**	439.1
			2,583.5	2,404.7

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07-5a

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

OBJECTIVES

To provide the government with research and technical support with respect to national and provincial fiscal and economic matters and inter-governmental financial relations, and to fulfill the department's specific economic and fiscal information requirements.

To administer Federal-Provincial and Provincial-Local agreements and provincial tax credit programs.

ACTIVITY IDENTIFICATION

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue and expenditure policies.

Serves as the principal administrative unit of the province for The Income Tax Act (Manitoba), The Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act and the tax collection agreement with the Federal government.

Acts as a central coordination unit for the Provincial Budget.

Advises on policies relating to Federal-Provincial fiscal and economic relations.

Supports provincial policy, and advances provincial fiscal interests while representing the Province in various meetings and committees.

Administers tax credit programs with the Federal government and municipalities.

EXPECTED RESULTS

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including inter-governmental implications.

Preparation and delivery of necessary reports and presentations to facilitate the conduct of the Province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from inter-governmental fiscal arrangements are maximized.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07 5a

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	4.00	356.0	4.00	354.7
Professional/Technical	13.25	847.0	13.25	839.8
Administrative Support	4.00	145.5	4.00	143.7
Employee Benefits		130.1		129.3
	21.25	1,478.6	21.25	1,467.5
Less: Allowance for Staff Turnover		(2.4)		(2.4)
Total Salaries and Employee Benefits	21.25	1,476.2	21.25	1,465.1
OTHER EXPENDITURES				
Transportation		45.0		45.0
Communications		271.0		222.9
Supplies and Services		173.1		108.1
- Office Space Rental	115.9		84.4	
- Other	57.2		23.7	
Minor Capital		4.0		4.0
Other Operating		120.5		120.5
- Desktop and other Computer Services	69.4		69.4	
- Other	51.1		51.1	
Total Other Expenditures		613.6 (1)		500.5
TOTAL SUB-APPROPRIATION		2,089.8		1,965.6

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1. Increase due to provision for budget related expenditures, professional services and office space.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07 5a

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	4.00	356.0	4.00	354.7
Professional/Technical	13.25	847.0	13.25	839.8
Administrative Support	4.00	145.5	4.00	143.7
Employee Benefits		130.1		129.3
	21.25	1,478.6	21.25	1,467.5
Less: Allowance for Staff Turnover		(2.4)		(2.4)
Total Salaries and Employee Benefits	21.25	1,476.2	21.25	1,465.1
OTHER EXPENDITURES				
Transportation		45.0		45.0
Communications		271.0		222.9
Supplies and Services		173.1		108.1
- Office Space Rental	115.9		84.4	
- Other	57.2		23.7	
Minor Capital		4.0		4.0
Other Operating		120.5		120.5
- Desktop and other Computer Services	69.4		69.4	
- Other	51.1		51.1	
Total Other Expenditures		613.6 (1)		500.5
TOTAL SUB-APPROPRIATION		2,089.8		1,965.6

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(1) Increase due to provision for budget related expenditures, professional services and office space.

SUB-APPROPRIATION 07-5b

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES

To inform and assist taxpayers on the proper application of Manitoba income tax and tax credit programs for residents of Manitoba.

To administer and enforce elements of the School Tax Assistance, Income Tax Refund Discounting, Vow of Perpetual Poverty, Net Medical Expenses, Capital Gains refunds, Manitoba Income Tax, Equity Tax Credit, Labour Sponsored Funds Credit, Manitoba Education Property Tax Credit, Personal Tax Credit, Riparian Tax Credit and Political Contributions Tax Credit programs.

To monitor all claims administered and enforced by the branch and recover amounts granted to individuals who are ineligible.

ACTIVITY IDENTIFICATION

Provides information to taxpayers claiming any of the above referenced programs and administers these programs with Canada Customs and Revenue Agency.

Responds to enquiries and processes benefit applications.

Collection of ineligible amounts claimed by individuals.

Provides assistance to taxpayers in completing portions of their tax returns.

EXPECTED RESULTS

Residents of Manitoba receive information to accurately report on Manitoba income tax and tax credit programs.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07 5b

MANITOBA TAX ASSISTANCE OFFICE

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	47.8	1.00	49.5
Administrative Support	7.00	286.4	7.00	283.3
Employee Benefits		35.5		35.4
Total Salaries and Employee Benefits	8.00	369.7	8.00	368.2
OTHER EXPENDITURES				
Transportation		0.2		0.2
Communications		53.7		20.8
Supplies and Services		40.7		24.5
- Office Space Rental	19.5		19.2	
- Other	21.2		5.3	
Other Operating		29.4		25.4
- Desktop and other Computer Services	21.8		21.8	
- Other	7.6		3.6	
Total Other Expenditures		124.0 (1)		70.9
TOTAL SUB-APPROPRIATION		493.7		439.1

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1. Increase due to provision for the administrative costs related to the Riparian Tax Credit.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07 5b

MANITOBA TAX ASSISTANCE OFFICE

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**47.8**	1.00	49.5
Administrative Support	**7.00**	**286.4**	7.00	283.3
Employee Benefits		**35.5**		35.4
Total Salaries and Employee Benefits	**8.00**	**369.7**	8.00	368.2
OTHER EXPENDITURES				
Transportation		**0.2**		0.2
Communications		**53.7**		20.8
Supplies and Services		**40.7**		24.5
- Office Space Rental	**19.5**		19.2	
- Other	**21.2**		5.3	
Other Operating		**29.4**		25.4
- Desktop and other Computer Services	**21.8**		21.8	
- Other	**7.6**		3.6	
Total Other Expenditures		**124.0** (1)		70.9
TOTAL SUB-APPROPRIATION		**493.7**		439.1

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1. Increase due to provision for the administrative costs related to the Riparian Tax Credit.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.6	6.	INSURANCE AND RISK MANAGEMENT	**381.7**	373.4
		- Provides insurance and risk management services to all government departments, agencies and certain Crown corporations.		
	(a)	Salaries and Employee Benefits	**323.2**	318.9
	(b)	Other Expenditures	**58.5**	54.5
	(c)	Insurance Premiums	**2,522.0**	2,000.0
	(d)	Less: Recoverable from Other Appropriations	**(2,522.0)**	(2,000.0)
			381.7	373.4

INSURANCE AND RISK MANAGEMENT

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT

OBJECTIVES

To reduce the impact of unexpected and accidental events upon the organizational goals of the Government of Manitoba through the identification, management and control of risk exposures.

To protect and maintain the assets and programs of the Government of Manitoba through the application of the Risk Management principles of risk identification and evaluation, risk transfer, risk control and risk financing.

ACTIVITY IDENTIFICATION

Assists departments and agencies to examine existing and planned programs and facilities in order to identify risk exposures and chances of accidental loss.

Assists departments and agencies to evaluate and prioritize identified exposures based upon potential impact upon goals and objectives, and the feasibility and cost of risk control measures.

Recommends the implementation of appropriate risk control measures in order to reduce loss frequency and severity; administers insurance related claims for government departments and agencies in order to minimize claim frequency and severity.

Promotes appropriate risk transfer practices between the government and third parties through examination of contracts and other legal documents for insurance, bonding and indemnification requirements.

Implements appropriate risk financing measures, including the use of self-insurance and the purchase of commercial insurance, to reduce the financial impact of unexpected loss.

Ensures the appropriate priorities of the government's risk management program, monitors program implementation and recommends change as required.

EXPECTED RESULTS

Government programs are delivered with a minimum of disruption due to unexpected loss.

A reduction in the frequency and severity of unexpected loss involving government facilities and programs, reducing the overall costs of operations.

A reduction in costs arising from contractual liabilities, for the government and those parties providing goods and services through contracts.

A reduction in the government's risk financing costs, including the cost of traditional insurance coverage.

A reduction in the cost of claims incurred by government, including the cost of third party actions against the government.

INSURANCE AND RISK MANAGEMENT

SUB-APPROPRIATION 07 6
INSURANCE AND RISK MANAGEMENT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	74.8	1.00	74.5
Professional/Technical	3.00	177.7	3.00	174.3
Administrative Support	1.20	40.7	1.20	40.5
Employee Benefits		30.0		29.6
Total Salaries and Employee Benefits	5.20	323.2	5.20	318.9
OTHER EXPENDITURES				
Transportation		5.0		4.1
Communications		5.2		4.0
Supplies and Services		24.7		24.4
- Office Space Rental	17.7		17.4	
- Other	7.0		7.0	
Other Operating		2,545.6		2,022.0
- Desktop and other Computer Services	15.9		15.7	
- Insurance Costs	2,522.0	(1)	2,000.0	
- Other	7.7		6.3	
Total Other Expenditures		2,580.5		2,054.5
TOTAL EXPENDITURES		2,903.7		2,373.4
Less: Recoverable from Other Appropriations		(2,522.0) (1)		(2,000.0)
TOTAL SUB-APPROPRIATION		381.7		373.4

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1. Increase due to insurance premium rate increases offset by corresponding recoveries from user departments.

INSURANCE AND RISK MANAGEMENT

SUB-APPROPRIATION 07 6
INSURANCE AND RISK MANAGEMENT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	74.8	1.00	74.5
Professional/Technical	3.00	177.7	3.00	174.3
Administrative Support	1.20	40.7	1.20	40.5
Employee Benefits		30.0		29.6
Total Salaries and Employee Benefits	5.20	323.2	5.20	318.9
OTHER EXPENDITURES				
Transportation		5.0		4.1
Communications		5.2		4.0
Supplies and Services		24.7		24.4
- Office Space Rental	17.7		17.4	
- Other	7.0		7.0	
Other Operating		2,545.6		2,022.0
- Desktop and other Computer Services	15.9		15.7	
- Insurance Costs	2,522.0	(1)	2,000.0	
- Other	7.7		6.3	
Total Other Expenditures		2,580.5		2,054.5
TOTAL EXPENDITURES		2,903.7		2,373.4
Less: Recoverable from Other Appropriations		(2,522.0) (1)		(2,000.0)
TOTAL SUB-APPROPRIATION		381.7		373.4

---

1. Increase due to insurance premium rate increases offset by corresponding recoveries from user departments.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.7	7.	TREASURY BOARD SECRETARIAT................................	**5,350.7**	5,224.1
		- Provides financial and analytical support and advice to the Minister of Finance and Treasury Board in fulfilling their responsibilities for fiscal management, program and organizational review.		
		- Monitors, analyzes and reports on the financial position of the Province.		
		- Plans and coordinates the budgetary process.		
		- Manages the business planning and program performance measurement process.		
		- Undertakes reviews of specific program areas.		
		- Develops and communicates policies, procedures and guidelines on administrative matters, and maintains the General Manual of Administration.		
		- Represents the government and department management in all labour relations and compensation activities within the civil service, and provides central administration of civil service benefit and insurance programs.		
	(a)	Salaries and Employee Benefits	**4,486.3**	4,382.4
	(b)	Other Expenditures	**864.4**	841.7
			5,350.7	5,224.1

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07-7

TREASURY BOARD SECRETARIAT

OBJECTIVES

To develop and implement the annual fiscal plan and related strategy for the Government of Manitoba.

To advise the Chairperson of Treasury Board on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To provide information and advice to the Minister of Finance related to the fiscal position of the Manitoba government as well as overall financial and management issues.

To monitor and analyze the financial position of the Province.

To develop, communicate, interpret, monitor and evaluate government administrative policies.

To provide a complete range of labour services to government, Crown agencies and government funded organizations in accordance with The Civil Service Act and The Labour Relations Act.

ACTIVITY IDENTIFICATION

Compile, develop and implement the annual fiscal plan and strategy for the Government of Manitoba.

Develop, implement and coordinate the budgetary process, and finalize the estimates of expenditure and revenue and related appropriation acts for tabling in the Legislature.

Monitor the current and projected fiscal position of the Government of Manitoba on a regular basis, and develop strategies to address deviations from the fiscal plan.

Provide advice and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through analysis and recommendations on submissions to Treasury Board and Cabinet.

Review and manage the central administrative policy function, primarily through the General Manual of Administration.

Review major program delivery areas in the context of their immediate and long-term impact.

Negotiate collective agreements on behalf of government and public sector employers.

Act on behalf of government, as an employer, on pension and group insurance matters affecting the civil service and Crown agencies; act on behalf of the Department of Education and Youth on pension matters affecting teachers.

TREASURY BOARD SECRETARIAT

ACTIVITY IDENTIFICATION cont'd...

Coordinate all grievance-arbitration and appeal activities for management. In addition, represent management in other quasi-judicial processes with respect to union certification, wrongful dismissal, human rights and employment standards issues.

Administer government employee benefit plans and insurance programs in accordance with collective agreements and applicable legislation

EXPECTED RESULTS

Provision of effective financial and policy advice and services to the Minister of Finance/Chairperson of Treasury Board.

Timely and thorough analysis of information for Treasury Board on a weekly basis.

Creation and maintenance of the annual fiscal plan for the Government of Manitoba.

Finalization and distribution of Revenue and Expenditure Estimates and supply bills for tabling in the Legislature.

Timely provision of Quarterly Financial Reports.

Development and implementation of processes which will improve the effectiveness and efficiency of the expenditure management function of the government.

Provision of labour relations services for all agreements on behalf of government, Crown agencies and government funded organizations.

Administration of all contracts and coordination of grievance/arbitration/appeal/labour board activities on behalf of government.

Negotiate, develop and communicate benefit plan changes.

Ongoing administration of negotiated benefit plans.

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07 7
TREASURY BOARD SECRETARIAT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	10.00	926.8	10.00	898.6
Professional/Technical	41.00	2,677.4	41.00	2,623.0
Administrative Support	15.00	578.5	15.00	577.8
Employee Benefits		404.3		383.7
	66.00	4,587.0	66.00	4,483.1
Other Costs and Benefits		24.8		24.8
Less: Allowance for Staff Turnover		(125.5)		(125.5)
Total Salaries and Employee Benefits	66.00	4,486.3	66.00	4,382.4
OTHER EXPENDITURES				
Transportation		24.1		24.1
Communications		47.8		52.4
Supplies and Services		528.1		503.7
- Office Space Rental	340.6		316.2	
- Other	187.5		187.5	
Minor Capital		15.6		15.6
Other Operating		248.8		245.9
- Desktop and other Computer Services	215.6		215.6	
- Other	33.2		30.3	
Total Other Expenditures		864.4		841.7
TOTAL SUB-APPROPRIATION		5,350.7		5,224.1

TREASURY BOARD SECRETARIAT

SUB-APPROPRIATION 07 7
TREASURY BOARD SECRETARIAT

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	**$(000s)**	**FTEs**	**$(000s)**
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**10.00**	**926.8**	10.00	898.6
Professional/Technical	**41.00**	**2,677.4**	41.00	2,623.0
Administrative Support	**15.00**	**578.5**	15.00	577.8
Employee Benefits		**404.3**		383.7
	66.00	**4,587.0**	66.00	4,483.1
Other Costs and Benefits		**24.8**		24.8
Less: Allowance for Staff Turnover		**(125.5)**		(125.5)
Total Salaries and Employee Benefits	**66.00**	**4,486.3**	66.00	4,382.4
OTHER EXPENDITURES				
Transportation		**24.1**		24.1
Communications		**47.8**		52.4
Supplies and Services		**528.1**		503.7
- Office Space Rental	**340.6**		316.2	
- Other	**187.5**		187.5	
Minor Capital		**15.6**		15.6
Other Operating		**248.8**		245.9
- Desktop and other Computer Services	**215.6**		215.6	
- Other	**33.2**		30.3	
Total Other Expenditures		864.4		841.7
TOTAL SUB-APPROPRIATION		5,350.7		5,224.1

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2003/2004 $(000s)	Estimates of Expenditure 2002/2003 $(000s)
7.8	8.	CONSUMER AND CORPORATE AFFAIRS	**9,365.9**	8,889.4
		- Facilitates the resolution of disputes between consumers and business, tenants and landlords. - Through an advisor office, assists claimants in appealing automobile injury decisions of Manitoba Public Insurance and through the Automobile Injury Compensation Appeal Commission, hears such appeals. - Administers legislation for incorporation and registration of businesses, licensing of trust and loan corporations, credit unions and caisses populaires, licensing of companies and individuals involved in the sale of securities, real estate, insurance and raising capital, and regulates utilities. - Maintains registries of vital events and of interests in land and property.		
	(a)	Administration and Research	**973.3**	817.6
	(b)	Consumers' Bureau	**1,259.3**	1,262.4
	(c)	Residential Tenancies Branch	**3,437.9**	3,487.2
	(d)	Financial Institutions Regulation Branch	**948.6**	956.0
	(e)	Claimant Advisor Office – Automobile Injury Compensation Appeals	**430.9**	-
	(f)	Automobile Injury Compensation Appeal Commission	**569.0**	558.6
	(g)	Residential Tenancies Commission	**551.7**	557.5
	(h)	Public Utilities Board	**1,195.2**	1,250.1
	(j)	Vital Statistics Agency	**-** (1)	-
	(k)	Manitoba Securities Commission	**-** (1)	-
	(m)	The Property Registry	**-** (1)	-
	(n)	Companies Office	**-** (1)	-
			9,365.9	8,889.4

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1. The Vital Statistics Agency, Manitoba Securities Commission, The Property Registry and Companies Office function as special operating agencies and, on this basis, no funding is required in the 2003/04 Estimates of Expenditure (see Part 5).

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8a

ADMINISTRATION AND RESEARCH

OBJECTIVES

To provide leadership and direction for the Consumer and Corporate Affairs Division in the implementation of the policies of the government in an efficient and effective manner.

To provide support services of an economic, statistical and investigatory nature.

To provide administrative and policy support, and to provide overall direction for the Division's systems/information technology activities.

To administer Parts 2 and 3 of the Manitoba Evidence Act. This is the appointment of Commissioners for Oaths and Notaries Public.

ACTIVITY IDENTIFICATION

Provides the Minister and Deputy Minister with recommendations for legislation, policy and program changes on matters related to the Division

Provides for the Division's overall policy, management and administrative direction in accordance with the objectives of the government

Provides direction and coordinates the development of legislation in the Division and support to the Minister and the Deputy Minister throughout the legislative process

Investigates marketplace problems and assesses alternative responses to them. Liases with consumer oriented groups, representatives of the business sector and government officials.

Ensures the best use of the Division's fiscal and physical resources. Coordinates and responds for the Division to central department programs and initiatives.

Provides application support, project management, programming, server support and direction for the Division's systems/information technology activities.

Administers Parts 2 and 3 of the Manitoba Evidence Act as it relates to the appointment of Commissioners for Oaths and Notaries Public.

EXPECTED RESULTS

Efficient and effective operation of the Division in accordance with government policy objectives.

Timely development of legislation to respond to marketplace issues and to reflect the needs of various stakeholders.

Information on the views stakeholders have of particular issues and action options for addressing those issues.

Timely reporting of the Division's expenditures and revenues.

Support of the Division's information technology systems and applications.

Appointment of Commissioners for Oaths and Notaries Public.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8a

ADMINISTRATION AND RESEARCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	4.00	333.6	4.00	252.5
Professional/Technical	8.50	254.0	8.50	256.9
Administrative Support	5.28	189.4	5.28	152.5
Employee Benefits		97.8		91.4
Total Salaries and Employee Benefits	17.78	874.8	17.78	753.3
OTHER EXPENDITURES				
Transportation		9.4		2.4
Communications		16.8		15.3
Supplies and Services		246.5		223.3
- Office Space Rental	96.7		75.5	
- Professional Fees	123.3		123.3	
- Other	26.5		24.5	
Other Operating		15.8		8.3
Total Other Expenditures		288.5		249.3
TOTAL EXPENDITURES		1,163.3		1,002.6
Less: Recoverable from Other Appropriations		(190.0)		(185.0)
TOTAL SUB-APPROPRIATION		973.3 (1)		817.6

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1. Increase due to the provision for the salary and operating costs for the establishment of the Assistant Deputy Minister's office.

SUB-APPROPRIATION 07-8b

CONSUMERS' BUREAU

OBJECTIVES

To provide programs in support of Manitoba consumers and businesses.

ACTIVITY IDENTIFICATION

Administers The Consumer Protection Act, The Business Practices Act, The Charities Endorsement Act, The Personal Investigations Act, The Hearing Aid Act, The Bedding, Upholstered and Stuffed Articles regulation under The Public Health Act and Part III of The Mortgage Act, Reverse Mortgage Loans.

Licences/registers/grants certifications or authorizes vendors and individual sellers engaged in direct selling; collection agencies and collectors; hearing aid dealers; charities fundraising in Manitoba; and manufacturers, renovators and home hobby crafters of stuffed articles.

Hears, mediates and investigates consumer complaints.

Takes enforcement action as appropriate concerning prosecution of offenders under the Acts administered.

Identifies problems and issues in the marketplace and makes recommendations to amend legislation under its mandate as required.

Informs and educates consumers, businesses and interest groups regarding their rights and responsibilities under consumer protection statutes as well as potential risks in the marketplace.

Works cooperatively with other departments, agencies and organizations in Manitoba, Canada and internationally on current issues.

EXPECTED RESULTS

During 2003/2004, the Consumers' Bureau will handle 38,000 calls and e-mails from consumers and businesses requiring information or assistance.

More than 1650 complaint files will be opened and consumer services officers will assist consumers in resolving their disputes with business resulting in more than $350,000.00 recovered from business and paid to consumers.

In addition to dispute resolution, a number of consumer complaints will result in more formal action being taken under The Consumer Protection Act and The Business Practices Act including bond claims and the laying of charges by Justice.

In 2003/2004, more than 5000 licences, registrations and authorizations will be issued by licensing staff under The Consumer Protection Act, The Charities Endorsement Act, The Hearing Aid Act and the Bedding, Upholstered and Stuffed Articles Regulation of The Public Health Act, generating more than $800,000.00 revenue.

Completion of the automated Consumer Affairs Tracking System (CATS) for licensing in 2003/2004 will improve service to licensing clients and information access to assist consumer services officers in responding to consumer inquiries and complaints.

SUB-APPROPRIATION 07-8b
Page 2...

CONSUMERS' BUREAU

EXPECTED RESULTS cont'd...

Manitoba's commitment under the Agreement on Internal Trade to harmonized registration requirements for stuffed articles manufacturers will be met.

A review of consumer protection statutes including The Consumer Protection Act, The Business Practices Act and The Personal Investigations Act will be initiated.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8b

CONSUMERS' BUREAU

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	200.0	3.00	199.2
Professional/Technical	9.00	466.2	9.00	464.3
Administrative Support	6.50	163.5	6.50	162.7
Employee Benefits		91.3		96.9
Total Salaries and Employee Benefits	18.50	921.0	18.50	923.1
OTHER EXPENDITURES				
Grants/Transfer Payments		88.7		88.7
Transportation		12.0		12.0
Communications		31.9		33.4
Supplies and Services		130.8		130.3
- Office Space Rental	72.1		71.6	
- Other	58.7		58.7	
Minor Capital		0.6		0.6
Other Operating		74.3		74.3
Total Other Expenditures		338.3		339.3
TOTAL SUB-APPROPRIATION		1,259.3		1,262.4

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8b
CONSUMERS' BUREAU

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	200.0	3.00	199.2
Professional/Technical	9.00	466.2	9.00	464.3
Administrative Support	6.50	163.5	6.50	162.7
Employee Benefits		91.3		96.9
Total Salaries and Employee Benefits	18.50	921.0	18.50	923.1
OTHER EXPENDITURES				
Grants/Transfer Payments		88.7		88.7
Transportation		12.0		12.0
Communications		31.9		33.4
Supplies and Services		130.8		130.3
- Office Space Rental	72.1		71.6	
- Other	58.7		58.7	
Minor Capital		0.6		0.6
Other Operating		74.3		74.3
Total Other Expenditures		338.3		339.3
TOTAL SUB-APPROPRIATION		1,259.3		1,262.4

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8c

RESIDENTIAL TENANCIES BRANCH

OBJECTIVES

To investigate, mediate and/or hear tenancy disputes between landlords and tenants.

To regulate the amount and frequency of rent increases in residential premises in Manitoba in accordance with the provisions of The Residential Tenancies Act.

To provide information to landlords and tenants. This information helps landlords and tenants understand and comply with The Residential Tenancies Act,

ACTIVITY IDENTIFICATION

Investigation, mediation and adjudication of disputes between landlords and tenants, including security deposit disputes, repairs, notices of termination, claims between landlords and tenants and Orders of Possession.

Reviewing landlords' applications for: rent increases above the guideline, withdrawals and reductions in service, laundry rate increases; reviewing tenant objections with respect to these applications; adjudicating and issuing orders setting rent.

Reviewing all complaints of non-compliance with the requirements of the Act and enforcing compliance orders.

Providing information on the legislation and the Branch's policies and procedures.

The Residential Tenancies Branch is re-engineering its business processes to improve client service. This includes a significant information technology development project to support the new business processes.

EXPECTED RESULTS

Provision of general information on the legislation and Branch policies/procedures to approximately 80,000 clients by telephone (includes Brandon and Thompson offices).

Provision of information/intake/mediation services to approximately 9,000 walk-in clients (includes Brandon and Thompson offices).

Provision of information to the public through the Branch's website; the Branch anticipates approximately 500,000 hits to its website.

RESIDENTIAL TENANCIES BRANCH

EXPECTED RESULTS cont'd…

Processing of close to 7,000 non rent increase disputes between landlords and tenants; issuance of Orders and Reasons for Decision on:

Applications for Orders of Possession – within 3 business days from the date of a hearing;

Claims Above a Security Deposit/Determinations – within 10 business days from the date of a hearing;

Claims for Less than a Security Deposit – within 23 calendar days from the date the file is transferred to an adjudication officer;

Completion of Security Deposit files or processing for Transfer to Adjudication -within 60 calendar days from the date the file is opened.

Processing of approximately 1,000 rent regulation files. This includes applications for rent increase above the guideline and other rent regulation applications, investigation of possible unauthorized rents, rent status inquiries and tenant objections to guideline or less rent increases; issuance of Orders and Reasons for Decision on:

Applications for Rent Increase Above the Guideline – within 90 calendar days from the date the Branch receives the application;

Application for Laundry Rate Increases – within 90 calendar days from the date the Branch receives the application;

Unauthorized Rent Increase Issues – within 90 calendar days from the date the file is opened;

Applications for Tenant Requested Improvements – within 29 calendar days from the date the Branch receives the application.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8c
RESIDENTIAL TENANCIES BRANCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	83.4	1.00	83.1
Professional/Technical	25.50	1,316.8	25.50	1,311.3
Administrative Support	29.00	1,074.3	30.00	1,103.3
Employee Benefits		272.8		277.0
	55.50	2,747.3	56.50	2,774.7
Other Costs and Benefits		5.8		5.8
Total Salaries and Employee Benefits	55.50	2,753.1 (1)	56.50	2,780.5
OTHER EXPENDITURES				
Transportation		35.8		35.8
Communications		114.6		121.2
Supplies and Services		305.0		304.7
- Office Space Rental	195.6		195.3	
- Professional Fees	41.7		41.7	
- Other	67.7		67.7	
Minor Capital		53.1		53.1
Other Operating		176.3		191.9
Total Other Expenditures		684.8		706.7
TOTAL SUB-APPROPRIATION		3,437.9		3,487.2

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1. Decrease due to reduction in clerical staffing and reduction due to position vacancy.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8c

RESIDENTIAL TENANCIES BRANCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**83.4**	1.00	83.1
Professional/Technical	**25.50**	**1,316.8**	25.50	1,311.3
Administrative Support	**29.00**	**1,074.3**	30.00	1,103.3
Employee Benefits		**272.8**		277.0
	55.50	**2,747.3**	56.50	2,774.7
Other Costs and Benefits		**5.8**		5.8
Total Salaries and Employee Benefits	**55.50**	**2,753.1** (1)	56.50	2,780.5
OTHER EXPENDITURES				
Transportation		**35.8**		35.8
Communications		**114.6**		121.2
Supplies and Services		**305.0**		304.7
- Office Space Rental	**195.6**		195.3	
- Professional Fees	**41.7**		41.7	
- Other	**67.7**		67.7	
Minor Capital		**53.1**		53.1
Other Operating		**176.3**		191.9
Total Other Expenditures		**684.8**		706.7
TOTAL SUB-APPROPRIATION		**3,437.9**		3,487.2

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1. Decrease due to reduction in clerical staffing and reduction due to position vacancy.

SUB-APPROPRIATION 07-8d

FINANCIAL INSTITUTIONS REGULATION BRANCH

OBJECTIVES

To provide a legislative and regulatory framework which promotes the orderly growth and development of cooperatives, credit unions and caisses populaires, and the insurance industry in Manitoba.

To protect the public while facilitating the transaction of the business of insurance.

To provide a legislative and regulatory framework to safeguard the funds gathered from the public and ensure the prudent investment of those funds.

To protect members of cooperatives, credit unions and caisses populaires through the administration of The Cooperatives Act, The Credit Unions & Caisses Populaires Act and corresponding regulations.

ACTIVITY IDENTIFICATION

Regulate and license private insurance companies, regulate all trust and loan corporations registered to do business in Manitoba.

Licence hail insurance agents, hail insurance adjusters and accident and baggage insurance agents. Oversee the Insurance Council of Manitoba in its role to regulate all other insurance agents and adjusters.

Review existing legislation and recommend changes where appropriate.

Monitor the financial and operational performance of the Credit Union Deposit Guarantee Corporation, La Société d'assurance-dépôts des Caisses Populaires, The Credit Union Central of Manitoba and La Federation des Caisses Populaires du Manitoba.

EXPECTED RESULTS

Public confidence in the financial institutions operating in Manitoba.

Fair and timely resolution of disputes between members and credit unions, caisses populaires, and cooperatives, and between insurance companies and trust and loan corporations and their customers.

A fair and efficient marketplace in which to operate insurance companies, trust and loan corporations, cooperatives, credit unions and caisse populaires.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8d

FINANCIAL INSTITUTIONS REGULATIONS BRANCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	242.4	3.00	240.1
Professional/Technical	3.50	179.8	3.50	179.0
Administrative Support	5.00	197.0	5.00	203.3
Employee Benefits		68.1		74.6
Total Salaries and Employee Benefits	11.50	687.3	11.50	697.0
OTHER EXPENDITURES				
Transportation		5.6		5.6
Communications		21.4		22.3
Supplies and Services		169.0		165.8
- Office Space Rental	52.4		49.2	
- Professional Fees	98.8		98.8	
- Other	17.8		17.8	
Minor Capital		6.8		6.8
Other Operating		58.5		58.5
- Desktop and other Computer Services	33.7		33.7	
- Other	24.8		24.8	
Total Other Expenditures		261.3		259.0
TOTAL SUB-APPROPRIATION		948.6		956.0

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8d

FINANCIAL INSTITUTIONS REGULATIONS BRANCH

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**3.00**	**242.4**	3.00	240.1
Professional/Technical	**3.50**	**179.8**	3.50	179.0
Administrative Support	**5.00**	**197.0**	5.00	203.3
Employee Benefits		**68.1**		74.6
Total Salaries and Employee Benefits	**11.50**	**687.3**	11.50	697.0
OTHER EXPENDITURES				
Transportation		**5.6**		5.6
Communications		**21.4**		22.3
Supplies and Services		**169.0**		165.8
- Office Space Rental	**52.4**		49.2	
- Professional Fees	**98.8**		98.8	
- Other	**17.8**		17.8	
Minor Capital		**6.8**		6.8
Other Operating		**58.5**		58.5
- Desktop and other Computer Services	**33.7**		33.7	
- Other	**24.8**		24.8	
Total Other Expenditures		**261.3**		259.0
TOTAL SUB-APPROPRIATION		**948.6**		956.0

SUB-APPROPRIATION 07-8e

CLAIMANT ADVISOR OFFICE – AUTOMOBILE INJURY COMPENSATION APPEALS

OBJECTIVES

To assist claimants who do not agree with a decision rendered by the Manitoba Public Insurance Corporation (MPIC) with respect to a Bodily Injury Claim in their appeal of that decision or in their consideration to appeal the decision.

ACTIVITY IDENTIFICATION

Advise claimants who are considering appealing a decision to the Automobile Injury Compensation Appeal Commission.

Assist and support claimants through the appeal process.

Represent claimants at appeal hearings when appropriate to do so.

Provide information and education to the public to improve the understanding of the appeal process.

EXPECTED RESULTS

Increased confidence in the appeal process.

This is a new program. Baseline information will be gathered this year.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8e

CLAIMANT ADVISOR OFFICE - AUTOMOBILE INJURY COMPENSATION APPEALS

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	49.1	0.00	0.0
Professional/Technical	1.00	34.9	0.00	0.0
Administrative Support	2.00	11.4	0.00	0.0
Employee Benefits		15.5		0.0
Total Salaries and Employee Benefits	4.00	110.9 (1)	0.00	0.0
OTHER EXPENDITURES				
Transportation		5.0		0.0
Communications		21.0		0.0
Supplies and Services		117.2		0.0
- Office Space Rental	50.9		0.0	
- Other	66.3		0.0	
Minor Capital		62.5		0.0
Other Operating		114.3		0.0
Total Other Expenditures		320.0		0.0
TOTAL SUB-APPROPRIATION		430.9 (1)		0.0

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1. Increase due to provision for the establishment of the Claimant Advisor Office - Automobile Injury Compensation Appeals.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8e

CLAIMANT ADVISOR OFFICE - AUTOMOBILE INJURY COMPENSATION APPEALS

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	49.1	0.00	0.0
Professional/Technical	1.00	34.9	0.00	0.0
Administrative Support	2.00	11.4	0.00	0.0
Employee Benefits		15.5		0.0
Total Salaries and Employee Benefits	4.00	110.9 (1)	0.00	0.0
OTHER EXPENDITURES				
Transportation		5.0		0.0
Communications		21.0		0.0
Supplies and Services		117.2		0.0
- Office Space Rental	50.9		0.0	
- Other	66.3		0.0	
Minor Capital		62.5		0.0
Other Operating		114.3		0.0
Total Other Expenditures		320.0		0.0
TOTAL SUB-APPROPRIATION		430.9 (1)		0.0

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1. Increase due to provision for the establishment of the Claimant Advisor Office - Automobile Injury Compensation Appeals.

SUB-APPROPRIATION 07-8f

AUTOMOBILE INJURY COMPENSATION APPEAL COMMISSION

OBJECTIVES

To hear appeals from claimants regarding bodily injury compensation decisions issued by the Internal Review section of the Manitoba Public Insurance Corporation in a fair and timely fashion, in an accessible forum.

ACTIVITY IDENTIFICATION

This Commission was established on March 1, 1994 to hear appeals under Part 2 of the Manitoba Public Insurance Corporation (MPIC) Act. Claimants can appeal any internal review decision issued by MPIC relating to a claimant's bodily injuries suffered in a motor vehicle accident that occurred on or after March 1, 1994.

EXPECTED RESULTS

It is estimated that the Commission will receive appeals from approximately 135 claimants.

Each claimant can appeal multiple decisions from MPIC. It is anticipated that the appeals received will account for 150 MPIC Internal Review decisions.

Decisions provided in a fair and timely manner.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8f
AUTOMOBILE INJURY APPEALS COMMISSION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**104.0**	1.00	99.4
Professional/Technical	**2.00**	**146.2**	2.00	145.6
Administrative Support	**3.00**	**123.5**	3.00	123.0
Employee Benefits		**43.8**		43.1
	6.00	**417.5**	6.00	411.1
Other Costs and Benefits		**24.6**		24.6
Total Salaries and Employee Benefits	**6.00**	**442.1**	6.00	435.7
OTHER EXPENDITURES				
Transportation		**3.5**		3.5
Communications		**11.5**		12.2
Supplies and Services		**60.5**		55.8
- Office Space Rental	**34.7**		30.0	
- Professional Fees	**10.0**		10.0	
- Other	**15.8**		15.8	
Minor Capital		**7.0**		7.0
Other Operating		**44.4**		44.4
Total Other Expenditures		**126.9**		122.9
TOTAL SUB-APPROPRIATION		**569.0**		558.6

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8f
AUTOMOBILE INJURY APPEALS COMMISSION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**104.0**	1.00	99.4
Professional/Technical	**2.00**	**146.2**	2.00	145.6
Administrative Support	**3.00**	**123.5**	3.00	123.0
Employee Benefits		**43.8**		43.1
	6.00	**417.5**	6.00	411.1
Other Costs and Benefits		**24.6**		24.6
Total Salaries and Employee Benefits	**6.00**	**442.1**	6.00	435.7
OTHER EXPENDITURES				
Transportation		**3.5**		3.5
Communications		**11.5**		12.2
Supplies and Services		**60.5**		55.8
- Office Space Rental	**34.7**		30.0	
- Professional Fees	**10.0**		10.0	
- Other	**15.8**		15.8	
Minor Capital		**7.0**		7.0
Other Operating		**44.4**		44.4
Total Other Expenditures		**126.9**		122.9
TOTAL SUB-APPROPRIATION		**569.0**		558.6

SUB-APPROPRIATION 07-8g

RESIDENTIAL TENANCIES COMMISSION

OBJECTIVES

To provide prompt resolution of disputes between landlords and tenants that is fair, accessible, inexpensive, expeditious and amicable, in an informal administrative setting by a specialist tribunal.

ACTIVITY IDENTIFICATION

The Residential Tenancies Commission is a specialist tribunal which hears appeals from decisions and orders of the Director of the Residential Tenancies Branch under The Residential Tenancies Act.

Provides concise and easy to understand "Reasons for Decisions" regarding the outcome of an appeal.

EXPECTED RESULTS

It is expected that approximately 600 appeals involving disputes between landlords and tenants will be received and processed by the Residential Tenancies Commission during the year. The number of appeals to rent increase to be received and reviewed by the Residential Tenancies Commission is estimated to involve 13,000 rental units.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8g
RESIDENTIAL TENANCIES COMMISSION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	99.8	1.00	99.4
Professional/Technical	1.00	54.9	1.00	54.7
Administrative Support	2.50	87.0	2.50	86.6
Employee Benefits		44.3		46.9
	4.50	286.0	4.50	287.6
Other Costs and Benefits		160.6		160.6
Total Salaries and Employee Benefits	4.50	446.6	4.50	448.2
OTHER EXPENDITURES				
Transportation		14.0		14.0
Communications		11.3		12.0
Supplies and Services		50.4		53.9
- Office Space Rental	31.6		35.1	
- Other	18.8		18.8	
Other Operating		29.4		29.4
Total Other Expenditures		105.1		109.3
TOTAL SUB-APPROPRIATION		551.7		557.5

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8g

RESIDENTIAL TENANCIES COMMISSION

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	99.8	1.00	99.4
Professional/Technical	1.00	54.9	1.00	54.7
Administrative Support	2.50	87.0	2.50	86.6
Employee Benefits		44.3		46.9
	4.50	286.0	4.50	287.6
Other Costs and Benefits		160.6		160.6
Total Salaries and Employee Benefits	4.50	446.6	4.50	448.2
OTHER EXPENDITURES				
Transportation		14.0		14.0
Communications		11.3		12.0
Supplies and Services		50.4		53.9
- Office Space Rental	31.6		35.1	
- Other	18.8		18.8	
Other Operating		29.4		29.4
Total Other Expenditures		105.1		109.3
TOTAL SUB-APPROPRIATION		551.7		557.5

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07-8h

PUBLIC UTILITIES BOARD

OBJECTIVES

To exercise general supervision over the operations of public utilities in Manitoba, regulating rates, service practices and certain specified business operations of the various utilities under its jurisdiction.

To license persons providing pre-arranged funeral services and operators of certain cemeteries together with the authorizing of fees charged for such services.

To approve construction and operation of gas lines, investigate fires and explosions and audit pipeline safety procedures.

ACTIVITY IDENTIFICATION

Exercises regulatory authority under The Crown Corporations Public Review and Accountability Act of Manitoba Hydro and Manitoba Public Insurance Corporation.

Exercises regulatory authority under The Public Utilities Board Act of natural gas, propane distribution and all water and sewer utilities in the Province except for rate setting responsibilities for the City of Winnipeg operation.

Acts as an appellate tribunal in appeals under The Highways Protection Act from decisions of The Highway Traffic Board.

Administers The Prearranged Funeral Services Act and The Cemeteries Act.

Administers safety issues related to The Gas Pipe Line Act.

EXPECTED RESULTS

Issue: 225 Orders (decisions);
Issue: 20 Licences under The Prearranged Funeral Services Act;
Issue: 145 Licences under The Cemeteries Act;
Issue: 20 Natural Gas Broker Licences.

Audit disconnection activities of public utilities: 3,700 Accounts.

Approve 56,500 metres of pipeline construction and operation.

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8h
PUBLIC UTILITIES BOARD

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	2.00	187.2	2.00	186.3
Professional/Technical	1.00	79.6	1.00	79.2
Administrative Support	4.23	163.8	4.23	163.9
Employee Benefits		52.7		58.1
	7.23	483.3	7.23	487.5
Other Costs and Benefits		49.5		49.5
Total Salaries and Employee Benefits	7.23	532.8	7.23	537.0
OTHER EXPENDITURES				
Transportation		32.0		32.0
Communications		27.5		29.1
Supplies and Services		513.1		562.2
- Office Space Rental	80.6		69.7	
- Professional Fees	384.0		444.0	
- Other	48.5		48.5	
Minor Capital		20.0		20.0
Other Operating		69.8		69.8
Total Other Expenditures		662.4		713.1
TOTAL SUB-APPROPRIATION		1,195.2		1,250.1

CONSUMER AND CORPORATE AFFAIRS

SUB-APPROPRIATION 07 8h

PUBLIC UTILITIES BOARD

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**2.00**	**187.2**	2.00	186.3
Professional/Technical	**1.00**	**79.6**	1.00	79.2
Administrative Support	**4.23**	**163.8**	4.23	163.9
Employee Benefits		**52.7**		58.1
	7.23	**483.3**	7.23	487.5
Other Costs and Benefits		**49.5**		49.5
Total Salaries and Employee Benefits	**7.23**	**532.8**	7.23	537.0
OTHER EXPENDITURES				
Transportation		**32.0**		32.0
Communications		**27.5**		29.1
Supplies and Services		**513.1**		562.2
- Office Space Rental	**80.6**		69.7	
- Professional Fees	**384.0**		444.0	
- Other	**48.5**		48.5	
Minor Capital		**20.0**		20.0
Other Operating		**69.8**		69.8
Total Other Expenditures		**662.4**		713.1
TOTAL SUB-APPROPRIATION		**1,195.2**		1,250.1

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2003/2004 $(000s)	Estimates of Expenditure 2002/2003 $(000s)
7.9	9.	AMORTIZATION AND OTHER COSTS RELATED TO CAPITAL ASSETS	**4,110.6**	2,957.5

Provides for the amortization and other costs related to capital assets which include:

- amortization of Enterprise System total estimated costs which is allocated to departments based on projected use;
- the department's share of amortization of Enterprise System total estimated project costs allocated to departments based on projected use;
- the department's share of amortization of Desktop Management's total estimated project costs allocated as a percentage of total units purchased;
- amortization of hardware/software and other equipment acquisitions; and
- interest expense on capital assets.

		2003/2004		2002/2003
(a)	Desktop Services			
	(1)Amortization Expense – Hardware and Transition	**180.6**	(1)	439.9
	(2)Amortization Expense – Enterprise System	**-**	(1)	78.8
	(3)Enterprise System Licences	**201.1**		201.1
		381.7		719.8
(b)	Amortization Expense	**2,137.2**	(2)	1,334.8
(c)	Interest Expense	**1,591.7**	(2)	902.9
		4,110.6		2,957.5

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1. Decrease in the amortization expense for hardware and enterprise software consistent with those costs capitalized under the original desktop management initiative.
2. Increase due the full-year amortization expense and interest costs of the integrated tax system assets.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
7.10	10.	NET TAX CREDIT PAYMENTS	**51,102.1**	53,405.0
		Provides for the cost of provincial tax credit payments for property, personal amounts, pensioners' school tax assistance and political contributions as well as the related administration fee paid to the Federal government.		
		(a) Manitoba Education Property Tax Credit	**176,437.8**	174,551.0
		Personal Tax Credit	**48,575.3**	51,345.0
		Pensioners' School Tax Assistance	**3,112.4**	3,288.0
		Political Contribution Tax Credit	**1,146.8**	685.0
		Environmentally Sensitive Areas Tax Credit	**505.0**	500.0
		Federal Administration Fee	**875.0**	875.0
			230,652.3	231,244.0
		(b) Less: Recoverable from Education and Youth:		
		- Manitoba Education Property Tax Credit	**(176,437.8)**	(174,551.0)
		- Pensioners' School Tax Assistance	**(3,112.4)**	(3,288.0)
			(179,550.2)	(177,839.0)
			51,102.1	53,405.0

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
S	11.	PUBLIC DEBT (STATUTORY)	**331,000.0**	368,310.1
		Provides for required net cost of interest and related expenses payable with respect to the public debt of Manitoba.		
		(a) (1) Interest on the Public Debt of Manitoba and related expenses	**1,242,318.2**	1,254,335.6
		(2) Interest on Trust and Special Funds	**47,500.0**	41,885.0
			1,289,818.2	1,296,220.6
		(b) Less: Interest and Other Charges to be received from:		
		(1) Sinking Fund Investments	**(231,900.0)**	(242,400.0)
		(2) Manitoba Hydro	**(560,320.9)**	(534,320.1)
		(3) Manitoba Housing and Renewal Corporation	**(31,671.9)**	(33,287.7)
		(4) Manitoba Agricultural Credit Corporation	**(20,220.9)**	(19,836.4)
		(5) Other Government Agencies	**(10,974.4)**	(9,953.1)
		(6) Other Loans and Investments	**(81,727.9)**	(67,811.0)
		(7) Other Appropriations	**(22,002.2)**	(20,302.2)
			(958,818.2)	(927,910.5)
			331,000.0	368,310.1

PART 3

HISTORICAL INFORMATION

SCHEDULE 6

DEPARTMENT OF FINANCE
FIVE-YEAR EXPENDITURE AND STAFFING SUMMARY BY MAIN APPROPRIATION
FOR THE YEAR ENDING MARCH 31, 2004

	ACTUAL EXPENDITURES *						ADJUSTED VOTE		PRINTED ESTIMATES	
	1999/2000		2000/2001		2001/2002		2002/2003		2003/2004	
MAIN APPROPRIATION	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)
ADMINISTRATION AND FINANCE	29.00	2,160.1	33.00	2,132.6	33.00	2,213.0	33.00	1,885.9	**33.00**	**1,958.5**
TREASURY	25.00	1,717.6	25.00	1,705.2	25.00	1,476.5	25.00	1,690.6	**25.00**	**1,675.9**
COMPTROLLER	86.25	6,165.7	92.25	5,618.1	92.25	5,905.6	88.35	5,950.1	**88.35**	**6,185.0**
TAXATION	192.92	24,123.5	193.92	14,895.4	195.92	14,975.1	195.92	15,422.7	**195.92**	**15,702.7**
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH	26.25	1,845.8	27.75	2,218.2	29.25	3,509.7	29.25	2,404.7	**29.25**	**2,583.5**
INSURANCE AND RISK MANAGEMENT	5.29	328.8	5.29	349.1	5.29	358.3	5.20	373.4	**5.20**	**381.7**
TREASURY BOARD SECRETARIAT	65.00	4,266.7	65.00	4,663.0	66.00	4,789.8	66.00	5,224.1	**66.00**	**5,350.7**
CONSUMER AND CORPORATE AFFAIRS	115.01	8,169.3	121.51	8,188.2	123.51	8,482.2	122.01	8,889.4	**125.01**	**9,365.9**
AMORTIZATION AND OTHER COSTS RELATED TO CAPITAL ASSETS	-	888.2	-	1,013.2	-	1,074.4	-	2,957.5	**-**	**4,110.6**
SUBTOTAL	544.72	49,665.7	563.72	40,783.0	570.22	42,784.6	564.73	44,798.4	**567.73**	**47,314.5**
NET TAX CREDIT PAYMENTS	-	56,721.2	-	51,121.3	-	52,646.7	-	53,405.0	**-**	**51,102.1**
PUBLIC DEBT (STATUTORY)	-	465,322.0	-	510,722.8	-	394,841.9	-	368,310.1	**-**	**331,000.0**
TOTAL	544.72	571,708.9	563.72	602,627.1	570.22	490,273.2	564.73	466,513.5	**567.73**	**429,416.6**

* Actual expenditures have been adjusted for comparative purposes. Adjustments are for: i) the transfers in 1999/2000 of French Language Services Secretariat from Transportation and Government Services and of the Education Property Tax support to Education, Training and Youth; ii) the transfer of Labour Relations Services from the Civil Service Commission to Treasury Board Secretariat in 2000/2001; iii) the transfer of Consumer and Corporate Affairs to Finance in 2002/2003; and iv) the transfers in 2003/2004 of Legislative Building Information Systems, Enterprise System Management, Office of Information Technology and related Amortization and Other Costs Related to Capital Assets to Energy, Science and Technology and the transfer of Human Resource Services from Transportation and Government Services and from Education and Youth.

CHART 6

DEPARTMENT OF FINANCE
FIVE-YEAR EXPENDITURE HISTORY
OPERATING APPROPRIATIONS, NET TAX CREDIT PAYMENTS & PUBLIC DEBT

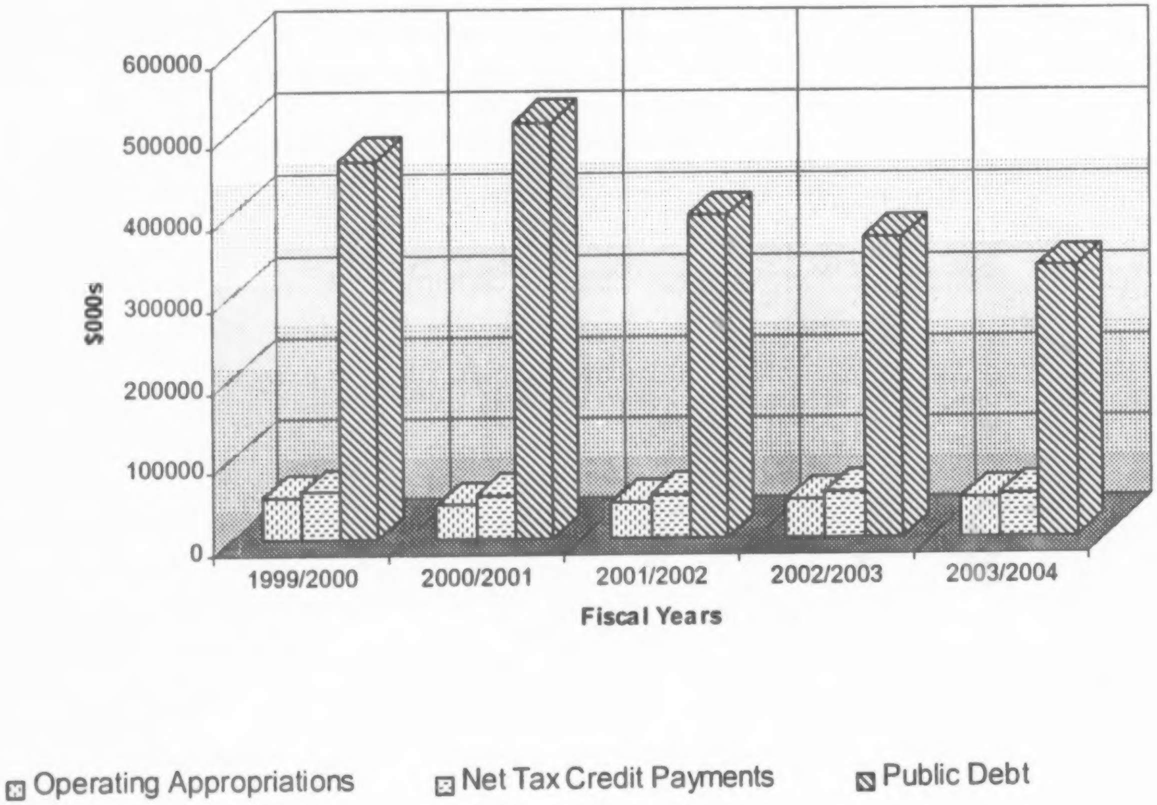
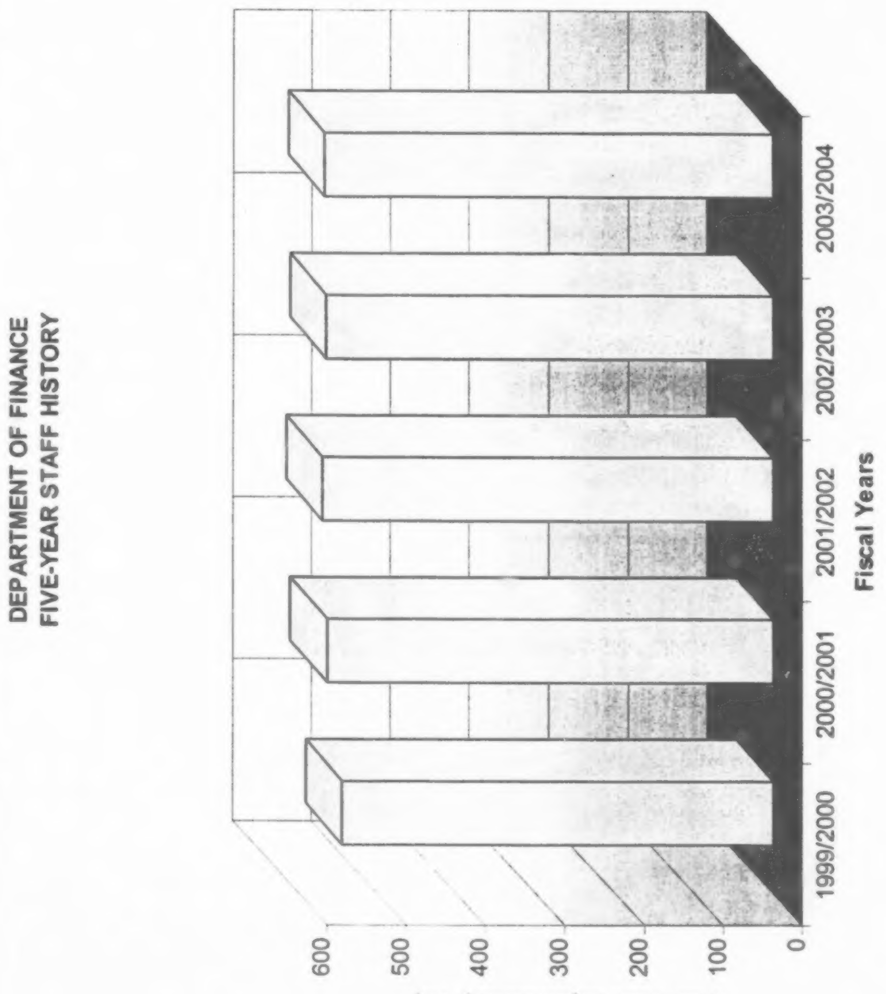


CHART 7



DEPARTMENT OF FINANCE
FIVE-YEAR STAFF HISTORY

PART 4

CAPITAL INVESTMENT

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2003/2004 $(000s)**	Estimates of Expenditure 2002/2003 $(000s)
B.6	6.	CAPITAL INVESTMENT	**480.0**	980.0
		Provides for the development costs required to support the implementation of departmental information technology systems.		
			480.0	980.0

CAPITAL INVESTMENT

SUB-APPROPRIATION B-6

CAPITAL INVESTMENT

OBJECTIVES

To improve service delivery by replacing manual and paper intensive processes and by replacing multiple, unstable computer systems; and

To provide accurate and reliable statistics to help manage workload and to proactively address tenant and landlord needs.

ACTIVITY IDENTIFICATION

The review and improvement of business processes will be undertaken.

An integrated computer system to support new business processes and to provide new statistical and management reports will be developed and implemented.

EXPECTED RESULTS

Service delivery (faster resolution of tenant/landlord issues) will be improved.

Multiple, unstable computer systems will be replaced.

Timely workload and statistical information will be provided to management and staff.

	Estimates of Expenditure 2003/2004		**Estimates of Expenditure 2002/2003**	
	FTEs	**$(000s)**	**FTEs**	**$(000s)**
CAPITAL INVESTMENT	-	480.0	-	980.0

CAPITAL INVESTMENT

SUB-APPROPRIATION B-6

CAPITAL INVESTMENT

OBJECTIVES

To improve service delivery by replacing manual and paper intensive processes and by replacing multiple, unstable computer systems; and

To provide accurate and reliable statistics to help manage workload and to proactively address tenant and landlord needs.

ACTIVITY IDENTIFICATION

The review and improvement of business processes will be undertaken.

An integrated computer system to support new business processes and to provide new statistical and management reports will be developed and implemented.

EXPECTED RESULTS

Service delivery (faster resolution of tenant/landlord issues) will be improved.

Multiple, unstable computer systems will be replaced.

Timely workload and statistical information will be provided to management and staff.

	Estimates of Expenditure 2003/2004		Estimates of Expenditure 2002/2003	
	FTEs	**$(000s)**	FTEs	$(000s)
CAPITAL INVESTMENT	-	480.0	-	980.0

PART 5

SPECIAL OPERATING AGENCIES

SPECIAL OPERATING AGENCIES

VITAL STATISTICS AGENCY

BACKGROUND

Vital Statistics has been compiling Manitoba's vital events since 1882. In 1983 the divisional registration system was replaced by a central registration system in order to improve effectiveness and efficiency in enforcing and administering *The Vital Statistics Act.*

Vital Statistics was transferred to the Department of Consumer and Corporate Affairs from Family Services prior to obtaining Special Operating Agency status. Vital Statistics became an autonomous operating unit under the Special Operating Agencies Financing Authority on April 1, 1994. As of September 2002, the Ministry of Consumer and Corporate Affairs became a division of the Department of Finance. The Agency is financially self-sustaining, and is oriented toward continuous improvement in service quality and efficiency.

RESPONSIBILITY

Vital events occurring in Canada are required to be registered by Federal law. The Vital Statistics Agency is responsible for delivering mandated services to clients through administration of three major Acts: *The Vital Statistics Act, The Change of Name Act* and *The Marriage Act.* The Agency is mandated by these Acts to administer all matters pertaining to the registration of births, marriages, deaths, stillbirths, adoptions and legal changes of name. Vital Statistics maintains a permanent registry of vital event records and issues certificates and certified copies of vital events. The Agency also conducts administrative duties under *The Public Health Act, The Child and Family Services Act* and *The Family Maintenance Act.*

VISION

To strive for excellence through responsive and innovative delivery of Vital Statistics services.

MISSION

To provide the public with services related to Manitoba vital events in a manner which effectively meets all legislative requirements.

GOALS

The Agency has created the following goals in support of its mission:

- To ensure accurate and timely registration of vital events;
- To ensure all legislative requirements are met with respect to compliance, privacy, safekeeping and authorized access to records and information;
- To provide courteous, timely and cost-effective service; and
- To recover full costs for services and maximize sales opportunities.

MANDATE

To maintain the provincial registry for births, marriages, deaths and stillbirths; issue certificates and certified copies; and provide statistical reports and other related services to its customers in accordance with *The Vital Statistics Act*.

To register clergy and marriage commissioners as marriage ceremony officiates; appoint marriage commissioners; register marriage licence issuers; issue marriage licences; and recognize religious denominations for purposes under *The Marriage Act*.

To register, issue certificates and conduct searches for legal changes of name in accordance with *The Change of Name Act*.

To process applications for Orders Authorizing Disinterment pursuant to *The Public Health Act*.

To register adoptions; re-register births; amend records pursuant to *The Child and Family Services Act*; and amend parentage particulars of birth records pursuant to *The Family Maintenance Act*.

PRODUCTS AND SERVICES

Vital Statistics performs a broad range of activities and services that are primarily mandated under *The Vital Statistics Act*, *The Marriage Act* and *The Change of Name Act*. The agency maintains records and respective registries of vital events, changes of name and adoptions, through which the following products and services are provided:

- Small-size certificates for births, marriages and changes of name;
- Large-size certificates for births, marriages, deaths and changes of name;
- Certified copies of registration for birth, marriage, death, stillbirth and certificates of change of name;
- Record searches (including genealogical searches) and issuing search receipts;
- Amendment of records for corrections, adoptions and change of name;
- Delayed registrations;
- Compiling vital event data in list and statistics formats and providing statistical information for bona fide research;
- Issuing marriage licences;
- Obtaining Orders Authorizing Disinterment;
- Issuing Burial and Re-burial Permits;
- Providing the administrative framework to appoint clergy and commissioners to perform marriages; and
- Issuing Commemorative birth and marriage certificates.

2003/2004 KEY OBJECTIVES

Critical success factors relate to activities the Agency must undertake to ensure it operates at peak levels of efficiency and effectiveness. The 2003-2004 key objectives are detailed under the expected outcomes as follows:

• **Operations**	Continuous improvement in providing quality and responsive service;
• **Financial**	Run operations that are financially self-sustaining and according to best Business practices;
• **Revenue**	Sharing Payments to the Province's Consolidated Fund;
• **Human Resources**	Follow best private and public sector employment practices with staff involvement;
• **Communications**	Effectively communicate with employees, customers, and other Stakeholders;
• **Management**	Ensure satisfying confidence of stakeholders; and Preserve and safeguard the government's assets of nearly four million records of vital events.

2003-2004 KEY CLIENT SERVICE PERFORMANCE TARGETS

- The client service performance targets are in keeping with the Agency's goals, which include "ensuring accurate and timely registration of vital events" and "providing courteous, timely and cost-effective service". Client service performance targets serve to place greater emphasis on client-centred performance measures rather than operations-centred performance measures.

- The Agency's mandate to provide these services, in accordance with its legislatively appointed role as the central registry for vital events in the Province of Manitoba, is in keeping with The Vital Statistics Act and other applicable Acts.

- The Agency will continue to provide performance measurement information which meets the requirements of all Agency stakeholders.

- Key targets for 2003-2004 (turnaround times in yearly average working days)

To register all vital events	7.0 days
To issue certificates and certified copies	12.0 days
To process corrections, changes of name, adoptions, delayed registration and disinternments	18.0 days
Processing of joint requests	3.0 days
Correspondence replies	3.0 days
Telephone enquiries (application status)	Immediate

VITAL STATISTICS AGENCY
PRO-FORMA BALANCE SHEET
AS AT MARCH 31, 2002 TO MARCH 31, 2004
(IN $000's)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
ASSETS			
Current Assets:			
Cash and Short Term Deposits	428	46	44
Accounts Receivable	51	50	50
Inventory	34	30	30
Prepaid Expenses	28	20	20
	541	146	144
Other Assets:			
Receivable from Province of Manitoba	94	94	94
Capital Assets:			
At Original Cost	1,796	2,015	2,351
Less: Accumulated Amortization	1,041	1,239	1,442
	755	776	909
TOTAL ASSETS	1,390	1,016	1,147
LIABILITIES			
Current Liabilities:			
Accounts payable	31	60	60
Accrued liabilities	5	10	10
Accrued vacation entitlement	121	120	130
Accrued salaries & benefits	25	20	40
Unearned Revenue	121	100	100
	303	310	340
Long-Term Liabilities			
Severance Pay Liabilities	150	150	160
TOTAL LIABILITIES	453	460	500
EQUITY			
Retained Earnings	937	556	647
TOTAL LIABILITIES AND EQUITY	1,390	1,016	1,147

VITAL STATISTICS AGENCY
PRO-FORMA STATEMENT OF EARNINGS & RETAINED EARNINGS
FOR THE FISCAL PERIODS ENDING MARCH 31, 2004
(IN $000's)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
REVENUE			
Net Revenue	2,273	2,450	2,455
Cost Recoveries from Gov. Depts.	114	140	140
Interest Income	15	10	0
TOTAL REVENUE	2,402	2,600	2,595
EXPENSES			
Salaries and Benefits			
Employee Salaries	1,125	1,182	1,223
Employee Benefits	222	215	222
Total Salaries and Benefits	1,347	1,397	1,445
Operating Expenses			
Accommodations	157	157	157
Advertising & Marketing	26	20	10
Office Equipment Support	27	25	25
Desktop/Information System Support	269	286	289
Gov't Department Charges	17	60	60
Office & Printed material Supplies	106	150	120
Courier & Postage	113	115	115
Telecommunications	24	25	25
Professional Fees	33	30	30
Staff Development & Training	6	4	5
Miscellaneous Operating Expenses	19	14	20
Total Operating Expenses	797	886	856
Amortization	188	198	203
TOTAL EXPENSES	2,332	2,481	2,504
NET EARNINGS FOR PERIOD	70	119	91
RETAINED EARNINGS			
Beginning of period	1,102	937	556
Revenue Sharing Payments to Province of Manitoba	235	500	0
RETAINED EARNINGS END OF PERIOD	937	556	647

VITAL STATISTICS AGENCY
PRO-FORMA STATEMENT CASH FLOW
FOR THE FISCAL PERIODS ENDING MARCH 31, 2004
(IN $000's)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
CASH FROM (USED IN) OPERATING ACTIVITIES			
Net earnings for period	70	119	91
Items not involving cash			
Amortization of capital assets	188	198	203
	258	317	294
Changes in non-cash working capital balances			
Accounts receivable	13	1	0
Inventory	(12)	4	0
Prepaid expenses	(13)	8	0
Accounts payable	(526)	29	0
Accrued liabilities	(3)	5	0
Accrued vacation entitlements	11	(1)	10
Accrued salaries and benefits	1	(5)	20
Unearned revenue	27	(21)	0
	(502)	20	30
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Capital Assets	(34)	(219)	(336)
CASH FLOWS FROM FINANCING ACTIVITIES			
Revenue sharing payment to Prov. of Man.	(235)	(500)	0
Province of Manitoba receivable	0	0	0
Severance pay liability	16	0	10
	(219)	(500)	10
CHANGE IN CASH AND SHORT TERM INVESTMENTS	(497)	(382)	(2)
CASH AND SHORT TERM INVESTMENTS, BEGINNING OF PERIOD	925	428	46
CASH AND SHORT TERM INVESTMENTS, END OF PERIOID	428	46	44

SPECIAL OPERATING AGENCIES

MANITOBA SECURITIES COMMISSION

BACKGROUND

The Commission was created under *The Securities Act* in 1968 as an independent agency that reported to the legislature through the Minister of Consumer and Corporate Affairs. On April 1, 1999, the Commission changed status and was established as a Special Operating Agency (SOA). Today, it is responsible for administering and enforcing *The Securities Act, The Commodity Futures Act, The Real Estate Brokers Act and The Mortgage Dealers Act*. As of the year ending 2002, the Commission now reports to the legislature through the Minister of Finance.

ROLE AND MISSION STATEMENT

The role and mission of the Commission is to act in the public interest to protect Manitoba investors and to facilitate dynamic and competitive capital and real estate markets that contribute to the economic development of Manitoba while fostering public confidence in those markets.

VISION STATEMENT

The vision of the Commission is to maintain and foster fair, efficient and transparent capital and real estate markets in Manitoba as well as public confidence in those markets.

RESPONSIBILITY

The Commission was created to regulate the financial and real estate markets and to promote growth, efficiency and integrity of the province's capital markets in an era when capital markets were far less complex. The responsibilities of the Commission have expanded from administration of The Securities Act and The Real Estate Brokers Act to include responsibility for The Mortgage Dealers Act and The Commodity Futures Act. The environment in which the Commission operates has significantly changed from a provincial perspective to regulation within a global economy.

The Commission's mandate is to act in the public interest to protect Manitoba investors and to facilitate the raising of capital while maintaining fairness and integrity in the securities marketplace. Similarly, its real estate industry mandate is to regulate brokers, salespeople, and mortgage dealers to ensure adequate standards are maintained for the protection of the public.

CRITICAL SUCCESS FACTORS

Upon becoming an SOA the Commission identified six critical success factors. These success factors continue to be necessary for the Commission to fulfill its mandate. They are:

1) maintaining access to adequate resources to allow timely reaction to market forces and proactive regulation of market participants;
2) maintaining staffing levels and staff expertise;
3) effective management of resources available to the Commission;
4) development of a clear, results-oriented performance framework for accurate planning and measurement of achievements;
5) maintaining and improving stakeholder consultation; and
6) maintaining Commission independence as a quasi-judicial body.

PERFORMANCE MEASUREMENT – BALANCED SCORECARD

The balanced scorecard is broken down into four broad perspectives being financial, stakeholders, internal, and growth and learning. Presented below are the key objectives of each perspective as defined by the Commission.

Financial Perspective

- To carry out our operations as a financially responsible and sound SOA by utilizing assets effectively and efficiently.

Stakeholder Perspective

- Protect and educate the public through the development and delivery of educational and informational programs.
- Provide efficient and effective services to registrants and issuers by way of improved technologies, continuous review of Rules and Regulations, and the consistent application of these rules.
- Ensure the Commission provides the government with timely and clear disclosures, sound fiscal management, and maintains independence through policy development and decision making.
- Participate and cooperate with other regulators to ensure the Commission's representation across Canada.

Internal Perspective

- Develop and maintain a superior knowledge base of codification of rules and policies, upholding contact with public and industry stakeholders, and emphasizing internal communications.
- Process stakeholder service requests efficiently and effectively through coordination of staff skills and surveys.
- Utilize technology to enhance business process performance by continually developing information systems.

Learning and Growth Perspective

- To enhance employee capabilities through increased staff involvement and increased internal and external training.
- To improve employee motivation and productivity by understanding motivational factors, measuring employee satisfaction, and recognize employee input.

STATEMENT 1

MANITOBA SECURITIES COMMISSION
PRO-FORMA BALANCE SHEET
AS AT MARCH 31, 2002 TO MARCH 31, 2004
(IN $000'S)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
ASSETS			
Current Assets:			
Cash/Short-Term Deposits	3,048.0	2,064.0	67.0
Accounts Receivable	87.0	15.0	15.0
Prepaid Expenses	30.0	20.0	20.0
	3,165.0	2,099.0	102.0
Restricted Short-Term Deposits	905.0	1,000.0	900.0
Due from Province of Manitoba	269.0	269.0	269.0
Capital Assets			
At Original Cost	983.0	983.0	1,072.0
Less: Accumulated Amortization	496.0	681.0	869.0
Net Book Value	487.0	302.0	203.0
TOTAL ASSETS	**4,826.0**	**3,670.0**	**1,474.4**
LIABILITIES			
Current Liabilities			
Accounts Payable	-	-	-
Accrued Liabilities	47.0	25.0	25.0
Accrued Vacation Entitlement	159.0	175.0	181.8
Accrued Salaries & Benefits	38.0	55.0	58.9
Current Portion of Long Term Debt	-	-	-
	244.0	255.0	265.7
Severance Pay Liability	163.0	173.0	173.0
Pension Liability	-	-	-
TOTAL LIABILITIES	**407.0**	**428.0**	**438.7**
EQUITY			
Equity			
Reserve Fund	905.0	1,000.0	900.0
Retained Earnings	3,514.0	2,242.0	136.0
TOTAL EQUITY	**4,419.0**	**3,242.0**	**1,035.7**
TOTAL LIABILITIES AND EQUITY	**4,826.0**	**3,670.0**	**1,474.4**

STATEMENT 2

MANITOBA SECURITIES COMMISSION
PRO-FORMA STATEMENT OF EARNINGS
AS AT MARCH 31, 2002 TO MARCH 31, 2004
(IN $000'S)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
REVENUES			
Fees	7,654.0	7,500.0	6,836.0 [1]
Interest	164.0	135.0	49.0
Miscellaneous	7.0	5.0	5.0
TOTAL REVENUES	**7,825.0**	**7,640.0**	**6,890.0**
EXPENSES			
Salaries & Benefits	1,927.0	2,193.0	2,235.0
Staff Development & Training	33.0	30.0	34.0
Professional Memberships & Dues	7.0	8.0	11.0
Premises	119.0	141.0	148.0
Departmental Services	19.0	50.0	59.0
Desktop Services	137.0	141.0	158.0
Information Systems Support	115.0	105.0	135.0
Professional Services	87.0	75.0	67.0
CSA Initiatives	84.0	85.0	44.0
Travel	62.0	70.0	65.0
Telecommunications	54.0	59.0	65.0
Office Materials & Supplies	105.0	91.0	91.0
Education/Information	18.0	50.0	50.0
Amortization	181.0	185.0	188.0
Research Resources	26.0	21.0	24.0
Miscellaneous	23.0	13.0	22.0
TOTAL EXPENSES	**2,997.0**	**3,317.0**	**3,396.0**
NET EARNINGS FOR THE PERIOD	**4,828.0**	**4,323.0**	**3,494.0**

NOTES

[1] Potential change in market conditions.

STATEMENT 3

MANITOBA SECURITIES COMMISSION
PRO-FORMA STATEMENT OF RETAINED EARNINGS
AS AT MARCH 31, 2002 TO MARCH 31, 2004
(IN $000'S)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
RETAINED EARNINGS			
Beginning of Period	4,421.0	3,514.0	2,242.0
Net Earnings for the period	4,828.0	4,323.0	3,494.0
	9,249.0	**7,837.0**	**5,736.0**
LESS REQUIRED RESERVE & DISPOSITION OF OPERATING SURPLUS			
Reserve Fund	235.0	95.0	- 100.0
Current Period Disposition of Surplus Operating Funds	5,500.0	5,500.0	5,700.0
	5,735.0	**5,595.0**	**5,600.0**
RETAINED EARNINGS			
End of Period	**3,514.0**	**2,242.0**	**136.0**

STATEMENT 4

MANITOBA SECURITIES COMMISSION
PRO-FORMA CASH FLOW STATEMENT
AS AT MARCH 31, 2002 TO MARCH 31, 2004
(IN $000'S)

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
CASH PROVIDED (USED) BY:			
OPERATING ACTIVITIES			
Operations			
Net Earnings for period	4,828.0	4,323.0	3,494.0
Items not involving cash			
Amortization of Capital Assets	181.0	185.0	188.0
Funds Provided By Operations	**5,009.0**	**4,508.0**	**3,682.0**
Change in non-cash working capital balances			
Accounts Receivable	(61.0)	72.0	0.0
Due from Province of Manitoba	0.0	0.0	0.0
Prepaid Expenses	(19.0)	10.0	0.0
Accounts Payable	(163.0)	0.0	0.0
Accrued Liabilities	18.0	(22.0)	0.0
Accrued Vacation Entitlements	(16.0)	16.0	6.8
Accrued Salaries & Benefits	(13.0)	17.0	3.9
Pension Liability	0.0	0.0	0.0
Severance Pay Liability	(1.0)	10.0	0.0
Funds Provides By Change In Non-Cash Working Capital Balances	**(255.0)**	**103.0**	**10.7**
Investing Activities			
Acquistion of Capital Assets	(36.0)	0.0	(89.0)
Transfer to Restricted Short-Term Deposits	(235.0)	(95.0)	100.0
Funds Provided By Change In Investing Activites	**(271.0)**	**(95.0)**	**11.0**
Financing Activities			
Disposition of Surplus Operating Funds	(5,500.0)	(5,500.0)	(5,700.0)
Repayment of Long Term Debt	0.0	0.0	0.0
Funds Provided By Change In Financing Activites	**(5,500.0)**	**(5,500.0)**	**(5,700.0)**
INCREASE/(DECREASE) IN CASH POSITION	**(1,017.0)**	**(984.0)**	**(1,997.0)**
CASH, BEGINNING OF PERIOD	**4,065.0**	**3,048.0**	**2,064.0**
CASH, END OF PERIOD	**3,048.0**	**2,064.0**	**67.0**

SPECIAL OPERATING AGENCIES

THE PROPERTY REGISTRY

BACKGROUND

The Property Registry became a Special Operating Agency April 1, 1997. The agency merges two distinct registries, the Land Titles Office and The Personal Property Registry. The Land Titles Office administers the provincial systems of land holding in accordance with *The Real Property Act*, *The Registry Act* and other related *Acts*, and maintains the written and drawn legal descriptions of all land in the Province of Manitoba. The Personal Property Registry records and provides information for the public concerning corporate securities appointment of receivers and security interests in collateral in accordance with *The Personal Property Security Act*. It provides a central registry for liens having priority under various provincial statutes.

MANDATE

The Registry's main function is to provide certification of titles to land, maintain land records and provide reliable information of financial interests in personal property to the public.

MISSION STATEMENT

To operate modern, efficient, accessible registries which provide quality, assured and reliable information on interests in real and personal property.

ONGOING GOALS

The ongoing goals of the Registry are to:

- Ensure accurate, orderly and timely registration of documents;
- Maintain the integrity of the system by ensuring proper adherence to all legal, survey and statutory requirements, including issuance of titles and maintenance of the survey fabric;
- Provide cost-effective services.

CRITICAL SUCCESS FACTORS

- Foster continuous improvement in providing quality and responsive service;
- Provide accountable, fiscally responsible management;
- Follow best private and public sector employment practices with staff involvement;
- Develop strategic information systems, enabling information technology that serves the Registry's business requirements.

PRODUCTS AND SERVICES

- Reliable and secure title information and issuing certificates of title ownership;
- Professional advise relating to land and interests in land;
- Administers mortgage sale and tax sale proceedings and real property applications;
- Records information about interests in collateral;
- Information records and certificates about The Property Registry;
- Administers and collects land transfer tax on behalf of the Minister of Finance;
- Title information to the City of Winnipeg and to the Province.

KEY OBJECTIVES

Marketing

- To achieve the identified performance targets for processing work;
- To diversity and enhance products and services;
- To determine client needs and satisfaction.

Operations and Site Management

- To improve current facilities and reduce costs, long term.

Financial

- To provide accountable, fiscally responsible management;
- To continue to collect appropriate level of fees and taxes;
- To maintain Province's net revenue position;
- To ensure net income and financial viability.

Records Preservation

- To preserve existing paper records of the Land Titles Office and all electronic records of the Registry.

Human Resources

- To stabilize employee job status;
- To improve employee knowledge and skills.

Information Technology

In partnership with the Better Systems Initiative (BSI), the Registry will deliver service by:

- Continuing enhancement of the new Personal Property Registry System;
- Committing personnel and technological resources to the study, design and implementation of the Better Systems Initiative;
- Continuing automation of the Land Titles Office;
- Enhancement of the survey indices and plan conversion project.

2002/2003 KEY TARGETS

- Turnaround time in calendar days (yearly average)

Land Titles registrations	5 days electronic
Surveys registration	7 days
Survey examinations	7 days
Public searches (Land Titles Offices)	1 day

- Personal Property Registrations

Printed	5 days
Electronic	1 day

- Searches

Printed	1 day
Electronic	same day

THE PROPERTY REGISTRY

Projected Balance Sheet
As at March 31, 2002 to March 31, 2004
(in thousands of dollars)

Unaudited	**2001/02 Actual**	**2002/03 Estimates Revised**	**2003/04 Estimates**
Assets			
Current assets			
Cash and short-term investments - operations	5,053.5	3,920.0	1,574.3
Investments - pension provision	0.0	0.0	0.0
Customer account deposits	1,248.7	1,000.0	1,000.0
Accounts receivable	105.3	110.0	110.0
Prepaid expenses	59.4	50.0	50.0
Total current assets	6,466.9	5,080.0	2,734.3
Long-term investments and amounts due from the Province of Manitoba			
Uncollected cost recovery	0.0	0.0	0.0
Severance payable	1,076.2	1,076.2	1,076.2
Vacation payable	546.1	546.1	546.1
	1,622.3	1,622.3	1,622.3
Capital assets, net of accumulated amortization	395.1	524.1	480.1
TOTAL ASSETS	8,484.3	7,226.4	4,836.7
Current liabilities			
Working capital loan/Bank indebtedness			
Accounts payable and accrued liabilities	1,195.7	125.0	125.0
Customer account deposits liability	1,252.2	1,000.0	1,000.0
Severance payable	255.4	256.0	256.0
Vacation payable	793.0	0.0	0.0
Current portion of capital lease obligations	16.3	16.0	18.0
Land titles assurance fund	32.8	0.0	0.0
Total current liabilities	3,545.4	1,397.0	1,399.0
Accrued pension costs	0.0	0.0	0.0
Long-term obligations under capital lease	43.5	44.0	26.0
Long-term severance payable	961.9	860.0	860.0
Total Liabilities	4,550.8	2,301.0	2,285.0
Net Assets			
Equity contribution by Province	0.0	0.0	0.0
Revenue Fluctuation Reserve	1,513.8	1,562.0	1,609.0
Retained earnings	2,419.7	3,363.4	942.7
Total Net Assets	3,933.5	4,925.4	2,551.7
TOTAL LIABILITIES AND NET ASSETS	8,484.3	7,226.4	4,836.7

THE PROPERTY REGISTRY

Projected Statement of income and retained earnings
For the fiscal years ending March 31, 2002 to March 31, 2004
(in thousands of dollars)
Unaudited

	2001/02 Actual	**2002/03 Estimates Revised**	**2003/04 Estimates**
Revenues			
Land transfer tax	13,658.5	13,000.0	13,000.0
Fee revenue - Land titles	8,832.5	9,300.0	9,790.7
Fee revenue - Personal property registry	5,640.3	5,653.0	5,594.0
Cost recoveries - Administration of Land transfer tax	0.0	0.0	0.0
Cost recoveries - Services to Provincial departments	327.9	300.0	329.4
Salary recoveries	252.0	298.0	264.9
Interest income	85.1	70.0	109.9
Total revenues	28,796.3	28,621.0	29,088.9
Less: Tax revenues collected on behalf of Province	(13,658.5)	(13,000.0)	(13,000.0)
Net revenues	15,137.8	15,621.0	16,088.9
Expenses			
Salaries and employee benefits	7,195.3	7,448.2	7,588.0
Pension expense	379.7	383.0	389.7
Bad debt expense	0.8	2.0	2.0
Better Methods SAP expense	19.5	20.0	21.0
BSI allocated costs	943.2	1,728.8	3,315.1
Computer processing - ISM	271.6	307.0	281.0
Computer processing - telecommunications	6.8	10.0	10.0
Contributed services	2.8	65.0	0.0
Department services	161.9	208.0	209.5
Desktop services	353.0	485.5	623.1
Equipment lease	56.1	64.0	70.7
Field inspections	0.0	15.0	15.0
Insurance	3.7	5.0	5.0
Interest and bank charges	20.6	21.0	23.5
Market development cost	4.8	5.0	12.5
Occupancy costs	754.5	809.0	835.2
Office supplies and printing	203.9	182.0	215.0
POS initiative costs	7.3	8.0	30.0
Postage and delivery	214.0	271.0	218.5
Professional fees	39.6	52.0	44.0
Publications and subscriptions	24.9	30.0	26.5
Records preservation program gross expense	68.0	197.0	197.0
Repairs and maintenance	69.9	86.0	95.0
SOAFA annual levy	1.9	2.0	2.0
Special surveys	62.8	83.0	83.0
Survey remonumentation program	116.5	150.0	150.0
Telephone	84.6	87.0	88.0
Training and staff development	54.9	65.0	81.9
Travel	48.8	62.0	61.5
Amortization	150.8	225.0	269.0
Loss on disposal of capital assets	1.1	0.0	0.0
Total Expenses	11,323.3	13,076.5	14,962.7
Net Earnings	3,814.5	2,544.5	1,126.3
Retained earnings, beginning of year	3,219.0	2,419.7	3,363.4
Prior Period Adjustment regarding BSI	0.0	943.2	0.0
Required Revenue Fluctuation Reserve	(1,513.8)	(48.2)	(47.0)
Transfer of surplus funds to Province	(3,100.0)	(2,495.8)	(3,500.0)
Retained earnings, end of year	2,419.7	3,363.4	942.7

THE PROPERTY REGISTRY

Projected Statement of Cash Flows
For the fiscal years ending March 31, 2002 to March 31, 2004
(in thousands of dollars)
Unaudited

	2001/02 Actual	2002/03 Estimates Revised	2003/04 Estimates
Cash flows from (used in) Operating activities			
Net earnings	3,814.5	2,544.5	1,126.3
Item not affecting cash:			
Amortization	150.8	225.0	269.0
	3,965.3	2,769.5	1,395.3
Net change in non-cash operating working capital			
Investments - pension provision	1,459.0	0.0	0.0
Customer account deposits	22.3	248.7	0.0
Accounts receivable	13.2	(4.7)	0.0
Accounts receivable - departments	10.5	0.0	0.0
Prepaid expenses	(2.4)	9.4	0.0
Due from Province of Manitoba - Vacation Payable	(0.1)	0.0	0.0
Due from Province of Manitoba - Severance Liability	(0.2)	0.0	0.0
Due from Province of Manitoba - Pension adjustment	162.0	0.0	0.0
Accounts payable and accrued liabilities	956.8	(1,070.7)	0.0
PPA for BSI accrual	0.0	943.2	0.0
Vacation payable	124.0	(793.0)	0.0
Customer account deposit liability	(20.8)	(252.2)	0.0
Current portion of capital lease obligations	16.3	(0.3)	2.0
Land titles assurance fund net deposits	(36.2)	(32.8)	0.0
Severance payable - current portion	(0.6)	0.6	0.0
Accrued pension costs	(1,598.0)	0.0	0.0
Long-term obligations under capital leases	43.5	0.5	(18.0)
Severance payable - long term portion	35.9	(101.9)	0.0
	5,150.5	1,716.3	1,379.3
Cash flows from (used in) Investing activities			
Additions to computer equipment	(79.6)	(92.0)	(100.0)
Additions to office equipment	(61.9)	(80.0)	(50.0)
Additions to leasehold improvements	(3.5)	(182.0)	(75.0)
	(145.0)	(354.0)	(225.0)
Cash flows from (used in) Financing activities			
Proceeds from (repayment of) long-term loans	0.0	0.0	0.0
Equity contribution by Province	0.0	0.0	0.0
Cost recovery collection deferral	0.0	0.0	0.0
Revenue sharing to Province	(3,100.0)	(2,495.8)	(3,500.0)
	(3,100.0)	(2,495.8)	(3,500.0)
Net increase (decrease) in cash	1,905.5	(1,133.5)	(2,345.7)
Cash and short-term investments, beginning of year	3,148.0	5,053.5	3,920.0
Cash and short-term investments, end of year	5,053.5	3,920.0	1,574.3

SPECIAL OPERATING AGENCIES

COMPANIES OFFICE

GOALS AND MISSION

The Office's mission and goals are reflected in its mission statement:

> The Companies Office is the Manitoba registry of businesses and corporations, where employees strive to exceed customer expectations through the delivery of quality cost-effective services.

ORGANIZATIONAL VALUES

The mission statement is supported by the following organizational values:

Human Resources

Belief in our staff is demonstrated by our commitment to:

- Fostering employee education and training;
- Building and encouraging staff team work, job satisfaction, morale and staff empowerment;
- Encouraging and acknowledging activities and contributions.

Service Delivery

Service excellence is demonstrated by our commitment to:

- Encouraging innovative ideas for continuous improvement;
- Delivering timely and concise information in a courteous manner.

Planning

Long and short term planning is demonstrated by:

- Having clear objectives for the Office;
- Multi-year budgeting;
- Periodically conducting a formalized Strategic Planning session.

Technological Innovations

The Office's belief in technology is demonstrated by:

- Working towards Internet availability of the Office's products and services;
- Keeping in step with future advances in information technology.

SUMMARY OF COMPANIES OFFICE GOALS

Summary of the Product and Service Plan goals:

- Ensure the electronic filing of name reservations runs smoothly;
- Hold one client impact meeting;
- Increase certain fees under The Business Names Registration Act;
- Prepare instruction sheets respecting business registration changes;
- Prepare information sheet for non-profit organizations;
- Provide clients with access to business electronic service delivery;
- Research the automation of the manual file-card system.

Summary of the Human Resource Plan goals:

- To ensure staff are thoroughly trained on the new computer technology and processes;
- To continue to provide staff with continuous learning opportunities;
- To continue to provide creative ways to communicate with staff and clients;
- To begin implementation of the succession management plan;
- To review the structure of the organization, review classifications and update position descriptions;
- To prepare a new format for Performance Appraisal Reviews.

Summary of the Performance Framework Plan:

- The Office will maintain its Performance Framework Reporting.

Summary of Quality Service goals:

- The Office will maintain its continuous improvement program.

Summary of Information Technology Management Plan:

- Continue implementation of new computer environment.

Summary of Financial Management Plan goals:

- Fund Information Technology Plan;
- Fund Human Resource Plan;
- Fund Product and Service Plan;
- Contribute a minimum of $1,000 to Consolidated Revenue;
- Prepare reports required by SAOFA.

PERFORMANCE FRAMEWORK PLAN

The Office chose the Balanced Scorecard approach to performance measurement. Implemented in 1996, the plan has a baseline determined largely in the 1996/1997 fiscal year. The performance measures are monitored quarterly and circulated so that all staff will be aware of the progress towards the Office's goals.

BALANCE SCORECARD PERFORMANCE FRAMEWORK

The Balanced Scorecard Performance Framework translates the Office's Mission Statement into performance targets under four headings. The headings represent a balance between external measures and internal measures.

External measures:	Financial Customer Satisfaction
Internal measures:	Learning and Growth Business Processes

The Office Mission Statement is as follows:

> The Companies Office is the Manitoba registry of businesses and corporations, where employees strive to exceed customer expectations through the delivery of quality cost-effective services.

To be sure the Office is achieving its articulated Mission, performance indicators have been determined in each of the four headings as follows:

1) CUSTOMERS (to achieve our vision, how should we appear to our customers)					
OBJECTIVES	CRITICAL SUCCESS FACTORS (things that have to go right to reach the objective)	PERFORMANCE MEASURES (indicators to gauge success)	BASELINE March 31, 1997 (except as noted)	PROJECTED March 31, 2003	PERFORMANCE TARGETS (goals based on measures) March 31, 2004
Exceed customers' expectations by providing quality service.	Provide service which: 1) is prompt	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	71% (Sept./00) (very satisfied)	80% (very satisfied)	80% (very satisfied)
	2) provides requested information	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	84% (Sept./00) (very satisfied)	90% (very satisfied)	90% (very satisfied)
	3) provides service which is without error.	% of "Tell Us How We Are Doing" forms which indicate very satisfied.	76% (Sept./00) (very satisfied)	85% (very satisfied)	85% (very satisfied)
	Provide new customer service and products	Ongoing development of new product or service.	Four	Three	Two

2) BUSINESS PRACTICES (To satisfy our customers, what business processes must we exceed at)					
OBJECTIVES	CRITICAL SUCCESS FACTORS (things that have to go right to reach the objective)	PERFORMANCE MEASURES (indicators to gauge success)	BASELINE March 31, 1997 (except as noted)	PROJECTED March 31, 2003	PEFORMANCE TARGETS (goals based on measures) March 31, 2004
To process customer service requests in an efficient and effective manner.	Employ strategies that will decrease cycle time.	Cycle time for processing: - Business documents - Corporate documents - Annual Returns	(Six month baseline as of Sept. 1997) documents processed: a) Business Name Registrations: 3 working days a) Incorporations: 3 working days. b) Annual Returns: 11 working days.	Documents processed: a) Business Name Registrations: 3 working days b) Incorporations: 3 working days c) Annual Returns: 7.5 working days	a) Business Name Registrations: 2.5 working days b) Incorporations: 2.5 working days c) Annual Returns 7 working days
		Percentage of customers that file Name Reservations online.	No prior history: new service.	25%	60%
		Percentage of customers that receive Name Reservations by e-mail/fax	No prior history, new service	-	60%
To provide information by telephone in a quality manner.	Review and improve the Interactive Voice Response (IVR) telephone system.	% of customers surveyed that rate the IVR system as satisfied and very satisfied as to: 1) ease of use 2) clarity of information received	77% 80% (Sept. 00).	90% 85%	90% 85%
	To exceed customer expectations by providing personal telephone services that were: 1) courteous and friendly 2) provide by knowledgeable and competent staff. 3) responsive to your needs.	% of customers surveyed that rate the personal telephone service as very satisfied. (Q3 on Tell Us How We Are Doing Forms – Telephone Survey)	63% (Sept./00)	80% (very satisfied)	85% (very satisfied)

3) LEARNING AND GROWTH: (to achieve our vision, how will we sustain out ability to change and improve).

OBJECTIVES	CRITICAL SUCCESS FACTORS (things that have to go right to achieve the objective)	PERFORMANCE TARGETS (indicators to gauge success factors)	BASELINE March 31/97 (except as noted)	PROJECTED March 31, 2003	PERFORMANCE TARGETS (goals based on measures) March 31, 2004
To have a well trained, knowledgeable staff.	Implement a human resource development plan with individual and corporate development plans.	% of employees attending training.	76% Staff attended two in-house training courses	100% staff attend at least one course of direct benefit to Office. Staff attend 10 in-house training course.	100% of staff attended one course of direct benefit to Office. Staff attend 12 in-house training sessions.
To have a motivated staff.	Implement a reward and recognition program tied to SOA goals.	% of staff contributing to BEST and SOA goals.	78%	80% of staff receive certificate of recognition confirming involvement of Best Committee or SOA goals and BSI process improvement.	80% of staff receive certificate of recognition confirming involvement in BEST Committee, SOA goals and BSI process improvement.
	Operation of the Fun Committee.	Events that contribute to staff morale.	5 events.	Holding of 4 events in the year.	4 events.
To have staff with a demonstrated ability to effect change.	Maintaining a work environment that encourages suggestions for improvement and uses them to effect change.	Number of staff suggestions that are revenue enhancing, money saving or improvements to customer service that are implemented.	26 suggestions, 9 of which were implemented.	30 suggestions, 12 of which are implemented.	20 suggestions, 10 of which are implemented.
To have a comfortable working environment	- functional work stations - low noise level - well lit, clean office	% of staff surveyed who view working environment as good or excellent.	34%	90%	90%

COMPANIES OFFICE BALANCED SCORECARD PERFORMANCE FRAMEWORK

4) Financial (to succeed financially, we need to achieve)

OBJECTIVES	CRITICAL SUCCESS FACTORS: (things that have to go right to achieve the objective	PERFORMANCE MEASURES (indicators to gauge success)	BASELINE Mar. 31, 1997 (except as noted)	PROJECTED Mar. 31, 2003	PEFORMANCE TARGETS (goals based on measures) March 31, 2004
Operate as a financially sound SOA	Possess assets to facilitate business development	Profit	Three Year Average $1,819	$611	72
		Revenue Contribution	$1,000	$1,000	$800

COMPANIES OFFICE
PRO-FORMA STATEMENT OF EARNINGS AND RETAINED EARNINGS
FOR THE YEARS ENDING MARCH 31, 2002 TO MARCH 31, 2004
(000'S)

	2001/02 Actual $	2002/03 Estimates Revised $	2003/04 Estimates $
REVENUE			
Fees and Services	4,126.0	4,193.0	4211.0
Gazette Advertising	(267.0)	(19.0)	
	3,859.0	4,174.0	4,211.0
Interest	50.0	20.0	4.0
	3,909.0	4,194.0	4,215.0
EXPENSES			
SALARIES AND EMPLOYEE BENEFITS	1,325.0	1,463.0	1402.0
ACCOUNTING/CONSULTING	14.0	15.0	16.0
AMORTIZATION	12.0	23.0	23.0
AUDIT	4.0	5.0	5.0
BAD DEBTS	3.0	2.0	2.0
BSI COST ALLOCATION		1,241.0	1271.0
BANK CHARGES	6.0	10.0	10.0
COMMUNICATIONS	27.0	31.0	31.0
CONVERSION/IMPLEMENTATION	58.0	75.0	75.0
COMPUTER	73.0	94.0	94.0
DEPT SERVICES	24.0	32.0	33.0
DESK TOP MGT- SUPPORT COSTS	91.0	113.0	120.0
DISASTER RECOVERY			50.0 [1]
EQUIPMENT MAINTENANCE	7.0	9.0	9.0
INSURANCE	8.0	11.0	11.0
LEGAL SERVICES	7.0	18.0	40.0
MISC	7.0	13.0	13.0
MANITOBA BUSINESS LINKS			456.0 [2]
NUANS	143.0	160.0	165.0
ACCOMODATION	118.0	115.0	120.0
PAYROLL PROCESSING	1.0	27.0	28.0
P.O.S. LICENCE FEES	3.0	-	38.0
POSTAL/COURIER	41.0	41.0	42.0
PROGRAMMERS	30.0	35.0	37.0
SOA LEVY	-	1.0	1.0
STATIONERY	43.0	41.0	43.0
TRANSPORTATION	2.0	8.0	8.0
	2,047.0	3,583.0	4,143.0
NET EARNINGS FOR THE PERIOD	1,862.0	611.0	72.0
RETAINED EARNINGS,beginning of year	1,607.0	1,509.0	1,120.0
Revenue Share to Province of Manitoba	1,960.0	1,000.0	800.0
RETAINED EARNINGS,end of year	1,509.0	1,120.0	392.0

1. Implementation of a Document Management System

2. Represent cost associated with setting up the administration of the new Manitoba Business Links System

COMPANIES OFFICE
PRO-FORMA BALANCE SHEET
FOR THE YEARS ENDING MARCH 31, 2002 TO MARCH 31, 2004
(000'S)

	2001/02 Actual $	2002/03 Estimates Revised $	2003/04 Estimates $
CURRENT ASSETS			
Cash and short term investments	1,502.0	1,111.0	421.0
Accounts Receivable	108.0	108.0	108.0
Prepaids	16.0	16.0	16.0
	1,626.0	1,235.0	545.0
RECEIVABLE FROM PROVINCE OF MANITOBA	218.0	218.0	218.0
CAPITAL ASSETS	59.0	81.0	63.0
Total Assets	1,903.0	1,534.0	826.0
CURRENT LIABILITIES			
Accounts Payable and Accrued	59.0	59.0	59.0
Accrued Vacation	140.0	140.0	140.0
	199.0	199.0	199.0
LONG TERM LIABILITIES			
Severance Pay Benefits	195.0	215.0	235.0
RETAINED EARNINGS	1,509.0	1,120.0	392.0
Total Liabilities	1,903.0	1,534.0	826.0

COMPANIES OFFICE
PRO-FORMA STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDING MARCH 31, 2002 TO MARCH 31, 2004
(000'S)

	2001/02 Actual $	2002/03 Estimates Revised $	2003/04 Estimates $
CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Net Earnings for Year	1,862.0	611.0	72.0
Amortization - Capital Assets	12.0	23.0	23.0
Severance Pay Expense	18.0	20.0	20.0
	1,892.0	654.0	115.0
Net Changes in non cash working Capital Balances			
Accounts Payable and Accrued Liabilities	(300.0)		
Accounts Receivable	55.0		
Prepaid Expenses			
Accrued Vacation	8.0		
	1,655.0	654.0	115.0
INVESTING ACTIVITIES			
Acquisition of Capital Assets	(44.0)	(45.0)	(5.0)
Change in Deferred Contribution Province			
	(44.0)	(45.0)	(5.0)
FINANCING ACTIVITIES			
Change in Accrued Pension Liability			
Revenue Share to Province of Manitoba	(1,960.0)	(1,000.0)	(800.0)
	(1,960.0)	(1,000.0)	(800.0)
INCREASE (DECREASE) IN CASH BALANCE	(349.0)	(391.0)	(690.0)
OPENING CASH BALANCE	1,851.0	1,502.0	1,111.0
CLOSING CASH BALANCE	1,502.0	1,111.0	421.0

PART 6

GLOSSARY

GLOSSARY

Cost Element

A cost element is a classification of expenditures according to the nature of expense such as salaries, supplies and services, etc., which identifies the object of expenditure out of appropriation funds. The government accounting system tracks expenditures according to the following cost element groups:

Cost Element Group	**Group Components**
Salaries	Regular Earnings, Other Earnings (overtime, shift premium), Ministers and Members of the Legislative Assembly, Fringe Benefits, Other (Worker's Compensation Allowance, Supplement), Health and Education Tax Levy, Benefit Chargeback.
Grants and Transfer Payments	Discretionary Grant, Nondiscretionary Grant, Transfer Payment, Valuation Allowance, Capital Grant.
Transportation	Vehicles, Aircraft, Other (Taxi, Bus, Freight, Rail), Travel Agency Fees, Freight/Courier.
Communication	Telephone, Electronic Communication Services, Postal Services, Advertising/Program Promotion, Radio Systems, Other.
Supplies and Services	Operating Supplies, Materials, Office Supplies, Maintenance, Other Services, Rentals, Professional Services, Utilities, Other Fees.
Public Debt	Credit/Debit Card Fees, Gain/Loss on Foreign Exchange, Interest on Debt, Discount on Debt, Amortization - Debt, Interest Charges, Other Charges.
Minor Capital	Land, Buildings, Vehicles, Machinery & Equipment, Computers, Furniture, Leasehold Improvements, Loss on Sale of an Asset, Amortization Expense.
Other Operating	Accommodations, Food and Beverage, Computer Related Charges, Insurance Costs, Publications, Allowances and Other Financial Compensation, Other Personnel Costs (relocation/transfer costs), Other Operating (membership fees, hospitality, employee training, uniforms, conference/ convention registration fees, incidental allowances), Imputed Surcharges.
Financial Assistance and Related Costs	Clothing for Citizens, Fees and Services, Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs.

Employee Benefits

Costs incurred by government for its contributions to the Employment Insurance Program, the Canada Pension Plan, the Group Life Insurance Plan and the Ambulance, Hospital Semi-Private Plan, as well as the payments made under the Dental Plan, the Long-Term Disability Plan and the Levy for Health & Post Secondary Education.

Estimates of Expenditure (Adjusted)

A re-alignment of the previous year's estimates of expenditure for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.

Full Time Equivalent ((FTE)

A measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (e.g., term, departmental, sessional, contract) are measured in proportional equivalents, e.g., a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of 1½ years (or 78 weeks) of employment (e.g., 6 staff for 3 months (13 weeks) each; 2 staff for 9 months (39 weeks) each; 1 full time and 1 half time staff for 1 year; 3 half time staff for 1 year, etc.).

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,
- the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are employees classified within the following components and/or series:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)
Engineers (O.P.E.E.P.M.)
Legal Aid Lawyers (L.A.L.A.)
Crown Attorneys (M.A.C.A.)
Doctors (M.M.A.)
Legislative Assembly Management Committee
Professional Officer Series

NOTE: Those employees designated as managers and also classified within one of the above components or the excluded component shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are employees classified within the clerical component or the Administrative Officer series.

Staff Turnover Allowance

An adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.